COVER: RICHARD VASQUEZ

ONE DOLLAR

Bob Calvert is a good experience. He is one of those people who makes you believe again in free will and think that, after all, human beings can transcend their limitations and reach for the stars. When Bob first joined War Tax Resistance as a part time volunteer about two years ago, his assets seemed only enthusiasm, energy and an infectious smile. He was disorganized, his spoken thoughts seemed naive, his writing was barely literate and his sense of priorities, nil. Everything was equally imperative. Now, he is a competent organizer, his sensitivity and insight exceptional, and this book is the best witness to his improvement as a writer. The growth of war tax resistance since he became its prime mover shows that he knows what's important. Bob is unique. I have never seen anyone improve so quickly in organizational work, nor can I recall his superior in enthusiasm and energy. If anyone knows the secret of living with neither food nor sleep, it's Bob.

Bradford Lyttle
Co-Coordinator, People's Coalition for Peace and Justice

# gomna gomna pay for war no more

BY ROBERT CALVERT

PREFACE BY DAVE DELLINGER

# Ain't Gonna Pay for War No More

by ROBERT CALVERT

Preface by DAVE DELLINGER

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#### A REPRESSIVE GROUP

"For 30 years, as religious pacifists and advocates of the way of love and nonviolence in all human relationships, my husband and I have been active in the search for peace. It is therefore with special dismay that we watch the increase of lawlessness and violence in the country in recent months.

"A particular case in point has been brought to our attention recently by a group that claims to be "in the business of peace". We have received a number of appeals, or more realistically demands for funds in support of this group's program despite our repeated response in the negative. The demands come from a small town in Massachusetts, but we have reason to believe that the organization has much larger ramifications in Washington. It has been suggested, furthermore, that this group is involved in various illegal and violent activities, including the use of both bombs and willful arson as well as outright murder of innocent people. It is said that this group advocates forceful overthrow of governments and coercion or overt repression of those who disapprove of its activities.

"It is evidence of this repressive behavior that we are anxious to bring to public attention. In the last few weeks we have received notes that read like ultimata from these people asserting that if we are not willing to contribute to their program voluntarily, they will take steps to help themselves to our funds or our personal possessions.

"We would like to know whether other readers of *The Globe* have had this experience, and what they have done to stop this outrage. The group refers to itself as 'IRS.'"

– Elizabeth Boardman

(taken from the Boston Globe - April 20, 1971)

#### ABOUT THE AUTHOR

I spent three and a half years in federal prisons (from October 7, 1965 until March 10, 1969) for taking a stolen car across state lines. I was sentenced under the Youth Corrections Act. During my time in jail I became aware that there were other things in the world besides myself.

I was very influenced by draft resisters and other religious people who were in jail for refusing to violate their consciences. They had refused to kill and were put into jail for that.

When I was released (for the second time) in March 10, 1969, I spent about six months struggling with what I had learned in jail about stealing and my desire to work for constructive social change. I did a lot of reading toward the end of that six month period and more and more came to the realization that I could not steal anymore and that I had to avoid causing people sorrow anymore.

I started working for the Vietnam Peace Parade Committee (leafletting in my non-working hours) around the time of the October, 1969 Moratorium. I participated in the moratorium day march in New York City. It was a very moving experience of thousands of people getting together to try to reach out to the tens of thousands who were passively listening and accepting whatever the government told them.

I next went through training sessions to be a marshal for the November Moratorium in Washington, D.C. In the process of being trained I met Peter Kiger of the War Resisters League. I became very excited about their nonviolent approach to solving conflict situations.

I went to Washington and again had a very moving experience. When I returned I became a volunteer for the War Resisters League, doing whatever needed to be done. I was still holding a full time job as a clerk/typist.

In December, 1969 I was told by the War Resisters League that Bradford Lyttle and other anti-war activists were starting a group called War Tax Resistance and that they were going to try to organize a war tax resistance movement all across the country. They said that staff

members were needed. I talked with Brad Lyttle and started working as a volunteer shortly after. I worked there along with my full time job as long as I could. Then I quit the full time job and got a part time job, but even that was difficult to do and I realized that I would have to work full time with War Tax Resistance. This created some conflicts with the Parole Department. For one, I was not getting much of a salary; we received \$50 once in a while and the rest was subsistence. I have been living on subsistence for over a year.

I have been with War Tax Resistance since then. I have become more aware of the need for a nonviolent campaign against war and preparations for war in this and other countries. I feel that war tax resistance and alternative funds are laying the groundwork for a massive non-cooperation campaign. Also, the alternative fund idea can go beyond just the war tax resistance issue. If the government does not start changing its priorities to meet the needs of the American people, then the people will have to meet them themselves.

I have been acting coordinator of National War Tax Resistance since February 1971. I expect to remain in the war tax resistance and alternative fund movement as long as it is necessary that I do so. I have helped start an Alternative Fund (the People's Life Fund) in New York City and expect to continue to help people begin Alternative Funds all across the country.

ROBERT CALVERT

Robert Calvert

#### **PREFACE**

A book that begins with the moving simplicity of Bob Calvert's "About the Author" and the shocking relevance of Elizabeth Boardman's "A Repressive Group" needs no preface. But since, like them, I am anxious to make war-tax resistance widespread and effective, I shall add a few words of comment.

There are two kinds of people who don't pay income taxes. On the one hand, there are the Ronald Reagans, the oil millionaires and other wealthy profiteers who manage to manipulate their assets and their tax returns to take advantage of the loopholes for the wealthy that have been created by an upper-class-oriented Congress and I.R.S. Their way of life is the pursuit and protection of private wealth and privilege at the expense of their fellows. Although they may not like to think of it in quite so direct terms, they endorse the napalming of Indochinese peasants and the violent overthrow of governments that seek to put an end to the exploitation of their natural and human resources by American corporations. They support America's Phoenix plan for assassinating 80,000 Vietnamese villagers who are thought to form the "infra-structure" of the Vietnamese Independence movementassassinations organized and carried out by methods already perfected by American assassination teams in Latin America. At home, they demand a repressive F.B.I. and Justice Department, a heavily armed and conscience-less National Guard, a system of courts, police and prisons that protect the present extremes of wealth and poverty from the thrust of the poor, the non-white and the believers in a classless society. Their main concern is to avoid paying their share of the costs of the policies they advocate and benefit from financially.

And then there are the Bob Calverts and the people he has written for and about in this little book. They refuse to pay for the instruments of murder and repression, not because they are interested in self-aggrandizement but because they are opposed to murder and repression. If anyone thinks they are not politically astute, or are more concerned with their own private purity than with making a political

impact, this book will come as a shock to them. It is full of common sense, practical information and occasional wry humor. "They are fun to use and crammed with the information you need," Bob writes of certain official booklets he is recommending, and suddenly the stereotype of the grim humorless martyrs disappears. By ordinary standards, Chapter Seven *is* grimly entitled: "Legal Questions and Answers." But it reads like a fascinating "Dear Abby" column of practical advice and human insight.

Ain't Gonna Pay for War No More allows for a multiplicity of attitudes and stages of growth or commitment without losing any of its clarity or incisiveness. In the end, its goal is to reveal the potential power of tax refusal as an organized method of changing the nature of society. And it succeeds very well. It succeeds because it combines moral vision and unpretentious political wisdom; respect for individual foibles and inhibitions (brought on by society's brainwashing) with an awareness of the strengths that come from collective action. It doesn't provide a formula for "seizing power," but it does something far more relevant: it shows how state power can be undermined and destroyed decentralized and restored to people.

How many people have said to me: I would refuse to pay taxes, but in the end the government collects even more by seizing the tax plus interest? Bob points out that the financial costs to IRS are so great that the tax refuser has indeed kept the government from taxing him or her for war. With equal realism, he points out that the combined unpopularity of the taxing power and of the programs it presently supports is so great that the political costs to the government of cracking down on tax resisters are even greater than the financial ones. And the more the movement spreads the harder it will be for the I.R.S. to collect and the more effective the movement will become.

Finally, this book shows how the negative act of tax refusal can be combined with positive acts of promoting and financing alternative projects that become the seedbed of new institutions and relationships. The power to tax is the power to destroy—twiceover.It destroys the bodies of those who fall victim to American fire-power and repression. Less dramatically but nonetheless surely, it mercilessly destroys the consciences and humanity of those who willingly surrender their taxes

to the government. Alternatively, the power to refuse is the power to preserve life and create hope.

I don't want to fall into the pretentiousness and rhetoric that the book avoids. Read it and see what you think.

DAVE DELLINGER

Dave Dellinger

#### INTRODUCTION

Towards the end of 1969, a group of anti-war activists got together in New York City to discuss the possibilities of launching a national war tax resistance campaign.

On December 10, 1969, a press conference was held in New York City by Bradford Lyttle, Allan Ginsberg, Pete Seeger and Kennett Love. They announced the formation of War Tax Resistance. It was started "in the belief that the right of conscientious objection belongs to all people, not just to those of draft age." It was announced that WTR would remain decentralized and that emphasis would be on many autonomous centers across the country.

In two years, War Tax Resistance has grown from a mailing list of 200. and three WTR Centers, to an active mailing list of 4,000, and over 190 WTR Centers across the country.

Events such as the invasion of Laos, Cambodia, the continued bombing of Vietnam, the Calley Trial, and the Pentagon Papers have added to the growth of the war tax resistance movement.

Tax resistance, as a method of asserting one's political independence, has long been a part of the American heritage —witness the Boston Tea Party and the Whiskey Rebellion. Tax resistance, as a method of disassociating oneself from war making, has been used by Quakers, Mennonites, and other religious and non-religious groups and individuals. The concept of a modern, organized war tax resistance program appears to have begun with the Chicago-based Peacemaker movement which was formed early in 1948 by 250 pacifists who were against "armament and war." Since 1948, many groups and individuals have added to the growth of war tax resistance.

The war in Southeast Asia is not ending (troops are being slowly withdrawn, but the air war and hiring of mercenaries continues). American armaments have helped in the senseless slaughter of thousands of people in Bangla Desh by the Pakistan government. The arms race continues. The reasons for resisting war taxes are still present, perhaps even more pressing than before.

This book is published to answer questions such as why resist?? how?? what are the possible consequences?? If, after reading this book, you have more questions, send them to: War Tax Resistance, 339 Lafayette Street, New York, New York 10012. We'll answer them to the best of our ability. We will print additional questions and answers in our bulletin—*Tax Talk*, which is available from us at the above address for \$2.00 per year.

Much of this book draws from the Peacemakers' Handbook on the Nonpayment of War Taxes that for years has been and remains an invaluable guide and inspiration for war tax refusers. This book also draws from the New York City Handbook on War Tax Resistance and Tax Talk and also the experience we have had for the past two years. In all its literature and program, War Tax Resistance is deeply indebted to Peacemakers, the Catholic Worker, the Committee for Nonviolent Action, the War Resisters League, the women and men who have been staff members and volunteers at War Tax Resistance, and to other groups and individuals who pioneered in making Henry David Thoreau's individual act of "high citizenship"-his conscientious refusal to pay a war tax-performed more than a century ago, a widespread and powerful movement that can help redeem this country from violence and callousness.

Bob Calvert September 13, 1971

#### PART ONE

#### WHY RESIST WAR TAXES?????

"Again this year I have refused to pay federal income taxes because I will not voluntarily contribute to the mass annihilation provided by the weapons these taxes buy.

"I do not want anyone killed in my name. The State has chosen an enemy, but I have no enemy. I do not accept the notion that the state can choose an enemy for me and force me to help annihilate the state's enemy.

"For I was born not of the state, but of woman, sired not by the state, but by a natural man. And I have not been conveyed to the state, neither body nor soul. Therefore I must decide the degree of allegiance I choose to offer the state.

"I offer no cooperation with the state's assumption of its right to kill. I hope the state will relinquish this evil death-power."

Marion Bromley

#### Chapter 1

#### YOUR TAX DOLLARS AT WORK

"After the [American] Revolution, the first major surge in defense spending was attributable to the building of the United States Navy which was soon employed in skirmishes with the English, the French, and the Barbary States.

"During the War of 1812, military expenditures quadrupled, accounting for over 80% of total federal spending during this conflict. The war for Texas Independence gave rise to the next big jump in military spending in the 1830's, and the Mexican War in the 1940's caused another significant increase.

"Military spending rose from an annual average of \$30 million during the 1850's to Union expenditures of over \$1 billion in fiscal 1865, the peak year of the Civil War. (No reliable estimates for the Confederacy are available.) During the four war years, 1861-1865, the Union armies and navies spent more than \$3.5 billion, as compared with cumulative defense expenditures of less than \$1 billion during the preceding seventy years.

"During the next three decades—a period of relative peace—military expenditures averaged about \$60 million a year.

"The Spanish-American War, the Philippine Insurrection, intervention in Latin America, and increased general involvement in world affairs more than quadrupled military expenditures from the late 1890's to 1916. But the main upsurge in military spending occurred during World War I, from an annual average of \$0.3 billion during the preceding decade to over \$11 billion in fiscal 1919.

"During the 1920's and 1930's, military spending was

reduced to an annual average of about \$1 billion. The costs of World War II brought military expenditures to an unprecedented peak of \$80 billion in fiscal 1945, 42% of total Gross National Product.

"After World War II, military spending was reduced to an annual average of \$12 billion during the late 1940's. The Korean War increased expenditures to a peak of \$44 billion in fiscal 1953. Since Korea, military spending had ranged from \$35 to \$50 billion a year until the Vietnam War."

"The 1971 budget omitted, for the first time, estimates of the costs of the Vietnam War. The imprecise nature of all such estimates was given as a major reason for this omission.

"The first estimates, in fiscal 1965, assessed the costs of the Vietnam War at \$0.1 billion. These costs rose rapidly from \$6.1 billion in fiscal 1966 to \$20.6 billion in fiscal 1967 and \$26.8 billion in fiscal 1968; in fiscal 1969 they peaked at \$28.8 billion. For all of 1970, Vietnam spending is being assessed at about \$23 billion and—according to a statement by Defense Secretary Laird—the annual rate of these expenditures should decline further to about \$17.5 billion by July 1970."<sup>2</sup>

In fiscal 1969, the total National Defense spending was \$81.2 billion. In fiscal 1970 total National Defense spending was \$80.3 billion. In fiscal 1971 there was a more obvious decrease in National Defense spending to \$76.4 billion. This decrease could be attributed to the gradual de-escalation of the ground war in Vietnam. This would be expected to continue but this is not occurring.

Inflation, pay hikes, and the need for expensive *new* weapons systems (delayed by the Vietnam War) are the forces that will raise fiscal 1971 defense spending from \$76.4 billion to \$77.5 billion in fiscal 1972. As if the \$1.1 billion increase were not a bad enough sign of things to come, the Defense Department is also asking for "obligational authority" to spend \$80.2 billion. This will be a \$3.8 billion increase.

Furthermore, we must not be deceived that the Vietnam War is actually "ending." The Vietnamization program of the Nixon administration is to let Asians fight Asians with Americans and air support. Vietnamization is merely an attempt to cut down American casualties through the substitution of Asian mercenaries and American technology and Air Power (bombs, missiles, napalm, defoliation, etc.). Asians will continue to die. Americans will continue to pay (or will they?) for the death of Asians and the continued destruction of the land of Southeast Asia.

Where is the money going that is being "saved" from the "de-escalation" of the War in Southeast Asia??? Is it going into programs for health, education, etc.??? Substantially smaller increases than in 1971 are scheduled for each of the following Human Resources areas: Social Individual Services, Public Assistance, Education, and Manpower, Health, and Veterans' Benefits.

In President Nixon's speech on "moves to deal with economic problems" on August 15, 1971, one of the cuts that he is requesting of Congress is to "postpone the implementation of revenue sharing for three months and welfare reform for one year". In no part of President Nixon's speech is there any mention that maybe the real reason why there are economic problems in this country today is because over half of the national budget is going to the Military to pay for past, present, and future wars. While revenue sharing and welfare reform are postponed, the fiscal 1972 budget projects a defense budget *increase* of \$1.1 billion, even though the War in Southeast Asia is being "de-escalated".

"The Service that appears to benefit the most from the new [fiscal 1972] budget is the Navy. The budget provides \$3.3 billion for building new vessels and modernizing older ones, as compared with \$2.6 billion in fiscal 1971. This includes funds for 19 new vessels (compared with 15 this year) and for the modernization of 9. The new ships: seven destroyers, five high-speed nuclear attack submarines, a nu-

clear powered missile frigate, three salvage ships, two submarine tenders and an oiler. The conversion of Polaris submarines to the "improved" Poseidon missile continues, with \$409 million scheduled for fiscal 1972.

"Aircraft purchases for all the services should drop in fiscal 1972 to 878 new aircraft (down from 1,628 in fiscal 1971). Of these, 442 would be helicopters; 436, fixed-wing planes. The buying of missiles of all kinds in the coming fiscal year is to decline slightly from 22,759 to 21,526. But the Navy is planning to buy 442 torpedoes, which is double last year's figure.

"The advanced Minutemen III missiles—which can be tipped with MIRV warheads—are scheduled at \$926 million, up \$206 million from the current year. A new warning and control system, called AWACS, is budgeted for \$145 million. Other weapons systems include the Navy's SSN688 attack submarines (\$881 million); the DD963 destroyers (\$599 million); and the F 14 carrier-based fighter for the Air Force; the F 15 as a replacement for the F 4 (\$114 million); A 7 attack jets (\$283 million); the F 111 warplane (\$190 million); the S 3 A antisubmarine plane (\$582 million); the A-X attack plane (\$47 million); the P 3 C antisubmarine plane (\$318 million); the Cheyenne Helicopter (\$13 million); and the Harrier aircraft (\$95 million)."

In Vietnam the U.S. lost 6,000 aircraft valued at \$6 billion as of October 24, 1969. Six billion dollars could buy a fully equipped school for 1,000 children, a fully equipped junior high school for 1,300 and a fully equipped senior high school for 1,500 in each of 250 communities—plus—a starting salary of \$7,000 for each of 35,714 teachers, one teacher for every 27 children. (Costs and salaries based on 1969 District of Columbia figures.)

Have you actually read this chapter this far??? Are you disgusted?? Do you want to see another World War?? I am a pacifist and against all violence, but let's forget that. World War III will probably be the end of the Human Race, the

Planet Earth, and God knows what else.

Do you want to stop this madness? You can—we can—all of us working together can. Read on and learn how to resist war taxes. You might not be able to go the limit—total non-cooperation—but—do something!!!

<sup>&</sup>lt;sup>1</sup> The Federal Budget: Its Impact On The Economy, fiscal 1972 edition, pp. 19, 20 and 23, prepared by the National Industrial Conference Board, Inc., 845 Third Ave., New York, N.Y. 10022.

<sup>&</sup>lt;sup>2</sup> Ibid., fiscal 1971 edition, p. 21.

<sup>&</sup>lt;sup>3</sup> *Ibid.*, fiscal 1972 edition, p. 23.

<sup>&</sup>quot;The Conference Board is an independent, nonprofit fact-finding institution which studies management practices, business economics and fiscal and monetary affairs. The Board neither expresses opinions nor takes positions. Permission to quote from Board publications in no way implies Conference Board endorsement of the views and opinions expressed in this book."

#### Chapter 2

#### PHILOSOPHICAL QUESTIONS ABOUT WAR TAX RESISTANCE

#### Doesn't war tax refusal lead to anarchy?

By "anarchy" one assumes is meant violent and destructive lawlessness. In the Twentieth Century, the chief perpetrators of anarchy are nation states, which, through war, have brought death and misery to countless millions. The war in Southeast Asia is an example of such anarchy. It is the anarchy of an irresponsible, powerful nation ignoring the lawful authority of its own Constitution, the Geneva Convention, the United Nations charter, the Nuremberg Principles and ravaging a weaker nation.

Once militarism has been abolished, and the government is using taxes to build new homes, schools and hospitals, citizens can consider paying their taxes again. Thus, refusal to pay taxes to an irresponsible government, and willingness to pay them to a peaceful, responsible one, becomes a cornerstone for a human, lawful and orderly society.

#### Why oppose the war by "illegal" means?

Is refusing to pay taxes for illegal and immoral purposes illegal? Refusing to pay war taxes is illegal according to the Internal Revenue statutes. But is it illegal according to the United States Constitution and the Nuremberg Principles? Many people believe that it is the war in Southeast Asia that is violating national and international laws. Many people believe that war as a way of settling differences is immoral. If these are true, then war tax resistance becomes not only legal, but the duty of every American citizen as a member of the larger human family.

When a law violates one's beliefs, then that person must either violate his or her conscience or violate the law.

### Does war tax refusal deny our support to the constructive functions of the government?

All federal taxes go into one "pot" and are then appropriated by Congress. One has no way of earmarking his or her tax money to that government activity that would meet with his approval.

But, what is the main business of government? Is it constructive services like feeding starving people, building needed homes, pollution control, postal services, forestry, health, education—or is it something else? Figures tell the story (see Chapter 1). Approximately 63.7 percent of the national budget in fiscal year 1971 went to pay for wars—past, present, and future. Of this, it is estimated that about 20 percent went for the war in Southeast Asia. In fiscal year 1972, President Nixon is requesting an additional \$1.1 billion for the military than in fiscal year 1971.

The main business of the government is war, not serving the peaceful needs of the people. War tax resisters see no reason for contributing to a death machine.

### Didn't Jesus pay taxes? Don't Jesus's words "Render unto Caesar" mean that Christians should pay taxes? <sup>1</sup>

We are told in the Gospels that Jesus paid the Temple tax, a half shekel exacted annually from every Jew over twenty years of age as a "contribution to the Lord." Once, the disciple Peter went to Jesus and said that the tax man had come. Jesus said: "Pay the tax for us both."

It seems understandable that Jesus would pay this tax. The unusual thing about the incident, however, is not that he paid it, but that the tax gatherer first of all had said to Peter: "Does your master pay the Temple tax?" Commentaries point out that there was evidently a belief abroad that Jesus

did not pay this tax. After the tax man had left, Jesus told Peter that because his mission seemed so much greater than that of the Temple, he did not feel a moral responsibility for paying the tax. "Pay the tax for us both, rather than give offense," he said. The decision to pay seems to have been based on the words, "rather than give offense" (Matthew 17:27).

At a later time and in a different circumstance he was asked: "Is it right for us to pay the poll tax to the emperor?" (Luke 20:22). This head tax was levied by Rome on every person who was a resident of Judaea. Payment was regarded as a badge of servitude to Rome. Jesus was a resident of Galilee, so was not even subject to the tax. Therefore, he was merely being asked whether someone else should pay this poll tax. He quickly asked for a Roman denarius and held it up before those "who sought to entrap him," and asked: "Why do you put me to such a test?"

By holding the coin aloft he drew attention to fact that it bore the image of Caesar, a fact long repugnant to the rabbis, who considered such imagery idolatrous, hence a transgression of the Second Commandment. Before giving the coin back to the one who trafficked in such coins, he said: "Pay the emperor what belongs to the emperor, and pay God what belongs to God." The account says: "They could not fasten on what he had said before the people, and they were amazed at his answer, and said nothing more." A distinct impression is given in all the Gospel accounts of this incident that the people who heard his answer did not know whether he had advised payment or nonpayment.

If he had merely answered, "Yes," to the question of paying taxes to the emperor, or "No" to the question, they would have known; there would have been little amazement. The askers of the question were banking on the assumption that he would say "NO," in which case they could seal his fate at the hands of Rome. But, they apparently thought there

was some possiblity of his saying "Yes," in an effort to save himself from possible sentence of death. When his answer came out, they didn't know which of the two replies he had given, because his answer had only seemed to say, "Decide for yourselves."

# Doesn't the government collect anyway, cancelling the effect of refusal?

The Internal Revenue Service will eventually attempt to collect from everybody. It may take six months to one year or more, but some day they will attempt to collect. When they do collect they are usually collecting taxes owed for one quarter. It may take them a few months to finally collect the four or five dollars and then they must go through the whole procedure again for the next four or five dollars.

Collecting refused war taxes takes the work of more IRS agents and money. If hundreds of thousands are openly refusing to pay war taxes, the government will be unable to collect from everybody. At present, there are many people who have been resisting for six months or more and the IRS has not collected a penny from them. There are still people who refused to pay income taxes last year and previous years whom the IRS has not collected from.

Taxation depends on voluntary cooperation. There are over seventy million taxpayers in the United States, so many that the government is computerizing tax collections as much as possible. War tax resistance makes automation of paying taxes for war impossible. Every dollar must be extracted by hours of work. If the government expects to get money for war from us then they must take it.

# Doesn't income tax refusal tear down the fairest tax scheme yet devised?<sup>2</sup>

The use of tax money for war completely overshadows the importance of the tax system. If one favors paying taxes, no

matter for what they are asked, merely because they feel that the income tax is democratic in its impressment of money, they may just as well favor conscription of men. War tax refusers are more concerned with the basic premise than with the relative equity in either case.

One good feature of an evil institution ought not to blind us to the monstrous evil of the institution itself. Both the impressment of men and of money are basically inequitable and undemocratic.

If tax refusal entails giving up a useful job, isn't the refuser sacrificing her or his security and social usefulness merely to "make a witness"?<sup>3</sup>

A person trying to live by a principle may very likely have to make some sacrifices. It often happens, however, that a sacrifice freely and willingly given not only transforms the individual to some extent, but the "security" and "social usefulness" are seen in retrospect to have been so characterized only by the person who valued them highly. Conversely, in the world of today, if an individual is wedded to the so-called security of a steady income and a savings account, and to the conviction that her or his socially useful occupation is vital to the community, it might be a healthy thing for them to examine both in the light of their true value.

On the practical level, an individual who learns to experiment with various ways of earning a living and of playing a new and possibly more socially useful role in the community has benefited, rather than lost, by "giving up" his or her security and previous job.

If taxes plus interest and penalties are collected from refusers, does this not pay more for war than to have paid promptly in the first place?

It is true that interest and penalties are added to unpaid taxes. Even if this larger sum is seized, one's contribution to war has not necessarily been increased. The extras taken by IRS seldom cover collection costs. When the government tries to collect and fails, it has to bear the costs itself. When collecting phone taxes, the collection costs usually exceed the amount IRS collects. It is safe to say that in dealing with war tax refusers, IRS has spent much more than it has collected.

The U.S. Treasury cannot afford to go after all the people it thinks owe taxes. Thus, if thousands of people refused taxes on grounds of their peace principles, the cost of collections and attempted collections would be so great that the witness would be significant because of this factor alone.

### Isn't tax refusal a distinct departure from the witness of traditional peace groups and religious groups?

As mentioned in the *Introduction* of this book, the Peacemakers have been promoting resistance to war taxes since 1948. Other groups, such as the Committee for Nonviolent Action, the War Resisters League, Women's International League for Peace and Freedom, and others, have embraced war tax resistance as one of their concerns.

Many Quakers have resisted war taxes. In 1755, during the French and Indian Wars, the Quakers—John Woolman, Anthony Benezet, and John Churchman—led a movement against passage of a tax bill that included provisions for financing the war. After the bill was passed, they refused to pay their taxes.

Twenty-one years later, one of the tests of a Quaker's sincerity was his refusal to pay taxes for the Revolutionary War. Friends Meetings were advised to disown Friends who paid their taxes. Mennonites also generally refused to pay taxes during the Revolutionary War.

The Hutterite confession allows the payment of no taxes for "warfare, destruction of life, and shedding of blood."

War tax refusal, long buried in the history of peace groups, is coming to life. Today, many Friends Meetings and Brethren

and Mennonite churches are refusing or considering refusing to pay the telephone tax and other war taxes.

## Isn't it inconsistent to refuse to pay one's income tax when the payment of other federal taxes is unavoidable?

A completely consistent war resister would probably have to leave the country or live without money in the wilderness, for if we have anything to do with the national economy, we contribute in some way to federal revenue—hence to war. War tax resistance doesn't expect perfect consistency. It seeks to become an effective force against war. War tax refusers are in greater harmony with themselves than those who oppose the war but pay for it without protest or resistance.

However, it is possible to reduce one's participation in the national economy to a minimum. There are some federal taxes we have been unable to suggest how to resist such as the federal excise tax on tires. Other federal excise taxes such as those on cigarettes, liquor, and jewelry (luxury taxes) can be resisted. Is it necessary to smoke? (Why add to the pollution of yourself and others?) Is it necessary to drink whiskey? Is it necessary to buy jewelry when jewelry can be made by hand? There is also an excise tax on airplane tickets. The only way we have been able to suggest resisting this tax is by using a credit card when buying the ticket and by refusing the tax portion when paying the bill.

Where individuals owe taxes on their earnings, more than at any other point of federal taxation, they are identified with the government as an individual and by name. It is difficult to conceive how people can project their views more powerfully than by meeting the government in the person of the tax collector and saying "NO!"

Peacemaker Handbook on Nonpayment of War Taxes

<sup>&</sup>lt;sup>2</sup> Ibid.

Ibid.

#### PART TWO

#### RESISTING WAR TAXES

"The two decisive powers of government with respect to war are the power to conscript and the power to tax. In regard to the second I have come to the conviction that I am at least in conscience bound to challenge the right of the government to tax me for waging war, and in particular for the production of atomic and bacterial weapons."

-Reverend A. J. Muste

"It does not seem wise or right to wait until this evil [war] catches up with us, but rather to go out to meet it—to RESIST—before it has gone any further."

-Reverend A. J. Muste



Photo by John Goodwin

Demonstration at the IRS in New York City on April 15, 1970. Dave Dellinger speaking.

Chapter 3

#### TELEPHONE TAX RESISTANCE

Most persons ask, "Why resist the telephone tax?" The telephone excise tax is small. "It can't hurt the government, and anyway, they will get it from you sooner or later."

The phone tax offers a clear opportunity to give moral witness of one's opposition to the war while educating persons within the government, costing the government more money-by far-than it collects, and providing a minimal risk to the person who declines to pay. Virtually everyone has a phone and, naturally, is responsible for the payment of the taxes on that phone; this is unlike the question of personal income tax where one must take special steps to try to prevent payroll deduction from going or staying in the hands of the government. Resisting the phone tax is generally neat, often amusing and surely provocative. It would not be unfair to say that resisters have made their consciences felt both by those working for the phone company and IRS. Finally, it should be noted that it is a step that can be easily taken by those of all economic levels just as the money that goes for the tax should be used to assist those who are of the lowest incomes.

The telephone excise tax was first enacted in 1941 as a temporary tax. This tax had finally been cut to 3 percent and was due to be discontinued entirely in 1966. However, in April of 1966, as the government was escalating the Vietnam War, Congress passed a law raising the tax to 10 percent. "It is clear," said Representative Wilbur Mills, Chairman of the House Ways and Means Committee, "that Vietnam and only the Vietnam operation makes this bill necessary." (Congressional Record, February 23, 1966.)

Accordingly, the telephone tax was due to decline to five percent in 1971, to three percent in 1972, and to one percent in 1973. It was to be repealed entirely in 1974.

However, once again, on January 2, 1971, Congress decided to extend the telephone excise tax at ten percent for 1971 and 1972. According to this new law, the tax will drop one percentage point each year until it expires in 1982.

#### How do you stop paying the phone tax?

Many thousands of people—in all parts of the country—are deducting this war tax from their telephone bills. One simply deducts the money which is listed under the column "federal excise tax" on the phone bill and pays the remainder of the phone bill. Include a letter or phone card (which we will provide) that explains to the phone company why a certain amount of money is not being paid.

There is a tacit obligation for you to inform the phone company that you are not going to pay the tax. You should communicate your decision in writing to the phone company giving your reasons. Save a copy for yourself and feel free to send other copies to IRS, your congressmen and friends. From that time simply pay your bill each month, first deducting from the total the amount of federal tax charged. This is slightly tricky. The phone companies in many areas give the amount you owe, i.e., monthly charge, extra units, long distance, etc., with the federal tax already added into each sub-total so you must add up your federal tax already added into each sub-total and then deduct it from the grand total of the bill.

You should keep in mind three things that are particularly useful in understanding the role of the phone company:

1. The phone company keeps the records for your phone and, necessarily, how much tax you owe; but the job of collection is up to the government. The phone company cannot legally cut off your phone service for your failure

to pay the tax; that is solely a matter between you and the IRS and the phone company's only role is to convey those amounts to the IRS.

There have been a few isolated cases of harassment. In Mount Bayou, Mississippi, the phone company turned off Martha Tranquilli's phone service because she refused to pay the war tax. She notified the Federal Communications Commission and after a long period of time her phone service was unexpectedly restored. At present, the FCC is taking the phone company to court to show cause for shutting off Martha's phone and asking what race she was on its questionnaire.

- 2. Phone companies have widely divergent polices. Some are happy to help you out inasmuch as they are also against this tax which discourages phone use. Others are hardly predisposed to be nice to such "anarchist, communist, nonconformists." One of the more frequent reactions is to insist that each and every bill you submit have a signed note from you explaining your refusal. This is easy enough to accept, although some consider it undue harassment. In any event, you should know that the law does not require this—it is purely an administrative procedure invoked by your local phone company office supervisor.
- 3. Phone companies sometimes err by ignoring your request and carrying forward your tax on your next balance. They cannot technically do this, but unless you can prove (by showing a copy of your initial letter to the phone company) your announcement of your decision to refuse, they can get away with it.

Remember that all phone companies have different attitudes and that persistence usually works with them—and you should use this chance to educate too!

What do you do about attempts to collect the excise tax by the government?

One who "willfully fails to pay" the phone tax could possibly be charged with a misdemeanor, under Section 7203 of the Internal Revenue Code (IRC), and be imprisoned for a period of up to one year and fined an amount of up to \$10,000. When collecting the tax, the IRS will add a six percent interest charge. There are no other civil or criminal penalties.

To the best of our knowledge, no action has been taken against any individual within the provisions of this statute. But, it is likely that the government will be able to succeed in collecting the monies from you—inevitably. Before commenting further, it must be noted that the collection procedures have been altered according to the IRS Handbook Supplement entitled "Processing Cases Involving Refusal to Pay Excise Taxes as a Protest Against Military Action in Vietnam." This Supplement, issued August 9, 1971, covers new procedures on processing war tax refusal cases and a plan for regular monthly reporting of the number of such cases to National IRS. The excise taxes specifically mentioned are those on telephone service and airline tickets.

According to this supplement, "Experience has shown that taxpayers involved in telephone excise tax cases generally are repeaters." Therefore, IRS has decided to collect the taxes "on an annual basis in order to reduce collection costs in relation to the low yield involved." The telphone excise tax collection year will end on the last day of February.

"In the case of refusal to pay airline transportation tax by state employees on official business who assert that a state or state agency is paying the travel; the state will be billed for the tax. In the case of refusal by a private traveler, who is also a foreign national, the cost of administration and the inability to enforce collection for small amounts justify the omission of such assessments."

Some previously non-uniform processes will now be uniform. No penalties will be assessed against telephone tax

refusers, but interest (six percent from date due) will always be assessed. "... Since the liability for the excise tax is not in question, the taxpayer will not be accorded the right to execute an agreement form, the right to a district conference, the right of protest, and the opportunity for consideration before the Regional Appellate Division." All excise tax liabilities of one dollar or more will be collected.

The supplement reports on a movement that started in the Midwest and has "spread rather widely." Telephone tax objectors have been sending checks for the tax made payable to the Department of Health, Education and Welfare and the National Air Pollution Control Administration. They are accompanied by notations that, "I am redirecting my tax money from war and destruction to one of the urgent domestic priorities which so desperately needs our country's resources." The IRS Chief Counsel has ruled that "checks drawn to the order of a government agency should be treated as drawn to the order of the United States." Therefore, such checks will be accepted by IRS and treated as checks made payable to the IRS. Thus, such checks can and will be used to support the war effort. This procedure now has protest value only.

Each IRS "Service Center" will have a VN Protest Coordinator functions area. This area will be assigned to the "Special Processing Group in the Adjustment Branch." One of the functions of the VN Protest Coordinator is to keep an up-to-date list of all excise tax resisters in that Service Center area. The VN Protest reports function in the Program Analysis Staff is responsible "for the maintenance of necessary records and the preparation of [a report which] shall be prepared on a monthly basis" and sent to the National IRS "by the end of the first week following the report period."

Copies of this Supplement are available for fifty cents each from: Washington War Tax Resistance, 120 Maryland Avenue, Washington, D.C. 20002.

This Supplement changes the old system of quarterly collections and there can be little doubt that this change—as well as many others—has been initiated because the effect of "excise tax" refusers is placing a substantial burden upon the government, one that has made it totally impractical for them to continue to collect as frequently as before.

Whether or not this helps the government is another matter; it certainly does not appear likely to make protest more difficult. Individuals will not be bothered as often as before and, in fact, one bank charge for a lien is far less costly than two or four. Also, the troublesome "penalty" charge is dropped, and probably interest will be less if it is computed as owed only from the end of the year. Your attitude toward the following will certainly determine your relation to the new arrangement.

#### What will you do?

If your concern is simply, perhaps necessarily, to make a clear moral statement of your opposition to the war, then you may hold the view that when the IRS notice comes you should pay it at that time or allow the IRS to place a lien on your bank account. However, both for moral reasons and for practical reasons of wanting to deprive the government of the greatest possible amount of revenues for the war, you may choose to use further routes to do this and in so doing, educate the IRS.

The effectiveness in this point of view is clear. But, infrequently the IRS has had to muster a prodigious effort to collect a very small amount. One young woman who left college owing \$1.83 federal excise tax had this amount transferred from her Midwest IRS office to the New Jersey IRS office where her home is, and finally to New York City where she was currently living. The doughty IRS tracked her down finally, at her request, personally visiting her. The money was never collected. War tax resisters on Long Island

have repeated the sentiment of IRS agents that collection costs the government many times more than the amounts received. This is affirmed not only by the new policies cutting down on the rights of appeal and the annual billing, but also by the establishment during 1971 of a new IRS hierarchy of low echelon individuals trained especially to hear these cases. IRS does make errors and they are hardly rare. In the past these were handled by IRS agents. Now, the three warning notices sent to persons are stamped with the name of the agent but he/she has virtually never had any contact with the record. Appeals regarding mistakes are now made to persons who work nominally under and are responsible to the agents in charge. This requires a certain amount of patience on the part of the person who appeals and it may move some to appeal by mail. In any event, it is clear that this new national training program of agent-assistants has been necessitated by the burden being placed on IRS.

#### What is the IRS procedure?

Presumably, the new yearly procedure will function as the old. Each excise tax refuser receives three notices (different copies for a Form 17). Sometime following the third notice, the IRS will attempt to collect the money from the bank account. In some cases IRS may actually ask you where your account is; in any event they have access to the central banking directory in all cities and can probably locate it without serious difficulty.

When the IRS is unable to reach a bank account, salaries have been garnisheed. In a few cases, the IRS has taken possession of cars to collect the tax; in most of these cases auctioning of the cars to a crowd of sympathizers furnishes far more entertainment than the government must get from going through this ordeal for \$5 or \$10 (naturally all of the money received at the auction above what is owed is returned to the tax resister). The burden is always less when people

band together to stand creatively against IRS intimidation. (For more on this see Chapter 6—Personal Experiences.) Perhaps even more damaging to IRS than the diversion of their time and energy is the publicity that a demonstation and press coverage bring. The IRS does not want the American people to know there is a tax resistance movement and that there are persons who question whether the law must necessarily rise above all moral concerns on its subjects.

Because errors occur in the date given to the IRS and within IRS itself, you should save your bills and check the amount you are alleged to owe against what you actually have not paid as recorded in your phone bills and by your checks. If past experience is any indicator, many people will receive incorrect bills. Several alternatives are available depending on the amount of resistance/education one wishes to undertake.

- a. If the bill is under the amount you owe, you may choose to pay it for elementary reasons. You may insist that the government bill you properly, in which case they must review your bills again—though they will probably ask that you pay this amount and then more when that amount is agreed upon.
- b. If the bill is more than you owe, you may go to the IRS personally or request by mail a review (they will respond with a Form 133). This, in theory, should halt any possible collection action against you until such time as the matter is resolved; probably two months. Again, you may be asked to pay what you think is owed pending a final decision.
- c. If you have already overpaid you may apply for a tax credit, and it may be given (Form 3870).

Obviously, there are an infinite number of variations on this theme, most of which will only emerge as we see the practice of IRS under the new rules. One frequent cause for confusion should be noted. The phone company does not always keep clear records of the tax paid. This is because of the notoriously ill-administered policies in different parts of the country. If, for instance, a phone office ignores a monthly reminder that you are not paying your tax, they may record it on your next bill as "balance due." While you may straighten this out with them, they may not process this change into the information that is computerized. Simply, irregular records in phone tax non-payment may jumble the record for the tax you will ultimately be billed for and you should bear this in mind.

Whatever your choice of strategies, you should be in contact with your local tax resistance center, and you should share your own ideas with friends, and you should make your own decision with loving commitment.

A new method of organizing resistance to the phone tax has been started in Northern California. It combines a lawsuit to test the legality of the phone tax and a trust fund into which people can deposit their tax money each month pending the outcome of the suit.

The "Telephone War Tax Protest" began in Marin, California and has now spread to Northern California. Over 1,500 participants are withholding more than \$3,000 in tax money and the money has been deposited in trust funds.

The suits were filed on June 21 and June 23, 1971 in Federal District Court in San Francisco. An agreement was worked out, before Judge Peckham, between the chief of the tax division and the Protest's lawyer, Lloyd McMurray, whereby the government would not try to collect the tax from participants until the first major hearing is held. At it, McMurray will seek a temporary injunction against collection until the cases are concluded.

The lawsuits charge that the tax is illegal because:

1. The taxing power given to Congress by the people

cannot constitutionally be used to require them to support a war when no war has been declared (Article 1, Section 8).

- 2. The tax violates the Fifth Amendment by forcing people without due process to become supporters of unconscionable and illegal acts committed or condoned as a matter of policy by our armed forces.
- 3. The tax, as a levy on the use of the telephone, restrains freedom of speech.
- 4. The tax is an illegal discrimination against phone subscribers by forcing them to pay more for the war than non-subscribers.

"Although lawsuits challenging the war and taxes that support it have been unsuccessful in the past, we think this protest stands a better chance because it comes at a time when the Pentagon Papers, war crimes investigations and public opposition create a new milieu in which the courts will be working out a judgment.

"This suit uses an approach never before used in such suits, but one with which the courts are familiar and are therefore more likely to listen to. It is called an 'interpleader' action and is common in insurance cases when an insurance company is holding money for which two or more parties are making claim. In this case the trustees of the funds deposited by the tax withholders go to court as plaintiffs and ask in the suits for the court to decide the conflicting claims on the tax money by the government, on the one hand, and on the other, an organization that the taxpayers have designated as the beneficiary if the tax is illegal. The local office of the American Friends Service Committee, well known for its peace activities, has been selected as the beneficiary of the tax money. The interpleader strategy has a number of additional advantages. If the courts accept this approach, the govern-

ment will be compelled to defend the legality of a tax before it is paid—which until now it has been able to avoid. Moreover, an injunction against the collection of the contested funds is a common occurence in such cases, while they are pending." (Alan Barnett)

For further information: Northern California Telephone War Tax Protest, Box 573, Kentfield, California 94904.

Karl Meyer, convicted war tax resister (convicted for declaring excessive exemptions), now serving two years in Sandstone Federal Prison, wrote in the June, 1971 *Tax Talk*:

"As a member of the first group to begin refusing the telephone excise tax and author of the first leaflet promoting telephone excise tax refusal. in 1966, it is certainly encouraging to me to see the tremendous and continuing growth of this form of direct action against the Vietnam War. The scope of your suit against collection of the tax, and the numbers of people involved is really exciting.

"I personally would not participate in such a suit in the forms in which yours is organized, because your trust fund for the tax resistance money commits itself to turn over the money to IRS if the courts declare the tax to be legal and collectible. Unfortunately, it seems to be virtually certain that the courts will sustain the legality of the tax. I am firmly opposed to payment of the tax whether the courts declare it legal or illegal, constitutional or unconstitutional. In five years of phone tax refusal IRS has succeeded in collecting only \$8.00 from me, and I am convinced that it is very practicable to resist collection of most of the tax effectively for many years, as many people have done."

Chip Sharpe, of High Point, North Carolina, wrote in the August, 1971 Tax Talk:

"A suit in federal court to determine the disposition of a "trust fund" of as-yet-unpaid taxes is a tactic that may present a very effective challenge to the administration of the war against the Vietnamese, and I am glad that a few

individuals will be placing a token amount in such funds for the purpose of a public confrontation in the courts.

"However, we should not be encouraging large numbers of individuals to place large amounts in such 'trust funds.' One reason, of course, is that the court decision may be in favor of IRS, allowing them to take the money with no further hassles. But, more important than this is that such a fund compromises our position: do we wish to say that the decision as to personal responsibility is ultimately decided by some body of jurists?"

I am in agreement with Karl Meyer's and Chip Sharpe's comments on the approach being taken by the "Protest." I feel that the idea of trying a civil suit with war tax resistance is good! but that we must not put ourselves in a position where we are obligated to pay for something with which our consciences disagree. I have talked with two lawyers about this suit. Our lawyer in New York City is now investigating the possibilities of filing the same suit but with a slightly different approach. We would suggest that people put one month's phone tax money into the trust fund set up in the same way as that in California. We would then encourage people to put the following months' phone taxes into an alternative fund. We would then be using our money for constructive programs while still challenging the phone tax in the courts.

Former Senator Joseph Clark, now serving as president of the World Federalist-USA, stated in a disposition on behalf of the World Federalist Youth-USA:

In the year 1968 he was a member of the U.S. Senate from Pennsylvania and participated in the debate and voting on the Tax Adjustment Act of 1968; and that part of this act provided for the continuation of the telephone tax. The purpose of reenacting this tax was to pay in part for the war in Vietnam. Secretary of the Treasury Henry H. Fowler, in recommending the tax to the Congress stated, as reported in the Congressional Record for April 2, 1968:

It is not the rise in regular budget outlays which requires a tax increase, but the cost in Vietnam. The tax increase can and will be removed when hostilities come to an end.

Senator Jacob Javits of New York, who supported the tax, said:

"In acting as we are, we are compelled to do so by the Vietnam war with its expenditures, direct, of almost \$26 billion in fiscal 1969. To sum up: the Vietnam War must be paid for. If we do not pay for it directly in taxation we will pay for it in privation and depression in the U.S. and in the world."

Senator Frank Church of Idaho said:

"We are about to vote on an added tax which, when all the rhetoric is stripped away, is simply a war tax. The need for it, everyone now admits, is occasioned by the skyrocketing costs of our involvement in Vietnam."

Senator Tydings of Maryland said, "Let there be no mistake that the war in Vietnam, not domestic expenditures, is the sole reason for this tax increase."

The bill was passed in the Senate on April 2, 1968 by a vote of 57 to 31. Deponent Senator Clark is satisfied that the tax increase, including extension of the telephone tax, was recommended by the President and passed by Congress in order to raise revenue to help defer the deficit in the federal budget incurred as a result of the War in Vietnam.

If you want to promote the resistance of the phone tax in your community, write to us fortheleaflet *Hang Up On War* which you can distribute. It is possible that hundreds of thousands will refuse to pay the phone tax. We can make that tax inoperable.

(Thanks to Allan Solomonow for his help writing this chapter.)



#### Chapter 4

#### INCOME TAX RESISTANCE

War tax refusal goes back to 1755 when Mennonites and Quakers refused to pay taxes for the French and Indian Wars. They refused again during the American Revolution and the Civil War. The most famous instance of war tax refusal was that of Henry David Thoreau, who spent a night in jail in 1848 for refusing taxes in protest against our invasion of Mexico. He explained in his essay on civil disobedience that he could not "without disgrace be associated with it" and added, "If a thousand men were not to pay their tax bills this year, that would not be a bloody and violent measure, as it would to pay them, and enable the State to commit violence and shed innocent blood."

The most recent idea of organizing tax resistance in this country seems to have begun with the Peacemaker movement, which was formed by 250 pacifists in Chicago early in 1948. In February 1963, the Peacemaker movement published a *Handbook on Nonpayment of War Taxes*, which contains advice on how to resist and case histories. The Handbook now has run to four editions and over 10,000 copies. It stresses that, "It is apparent that the major business of the federal government is war...it is useless to act as if the major business of government is civil functions or peaceful pursuits."

War Tax Resistance, which began in late 1969, is organizing resistance to war taxes all across the country. We try to give people many methods of resisting. Our main emphasis is that people do something! There are many ways

one can refuse to pay all or part of their income taxes. What follow are some of the methods we suggest.

#### 1. FILE A 1040 FORM SHOWING TAX DUE BUT REFUSE TO PAY ALL OR PART OF TAXES DUE

This method is useful when part of your tax has been withheld from your salary, but IRS is claiming more, or if you are self-employed and owe IRS money. Fill out a 1040 form all the way, following all the instructions. When you finish, sign the form. Send the form to the IRS but, refuse to pay all or part of the tax due. Include a letter explaining why you are not paying them the amount you "owe."

The IRS will eventually notify you that you owe them money. If you continue to refuse to pay, they will try to collect the money. The collection procedures are the same as if you owed phone taxes. There will be a six percent interest charge levied on all unpaid tax. In addition, the Tax Reform Act of 1969 established a late payment penalty of half of one percent each month on the amount of the tax owed, up to a total of twenty-five percent. In addition, there is a five percent penalty in case of negligence, and fifty percent penalty in case of fraud (IRS para. 6653). The six percent interest and late payment penalty are usually the only penalties imposed.

There is a statute of limitations on owed tax money. Assessment by the IRS must be made within three years after the return was filed (six years where a person has failed to report twenty-five percent or more of his income) (IRC Section 6015). There is no limitation on fraud (IRC Section 6501), and collection proceedings in court must be begun within six years after assessment has been made (IRC Section 6502).

#### 2. FILE A BLANK 1040 FORM

Submit a 1040 form without any information on it at all. Merely sign your name on the bottom and print your

name and address on the top. Some war tax resisters feel that if you fill out a 1040 form and show an amount due, you are giving information which will speed up collection proceedings against you. If you refuse to give the IRS any information right from the start, they must start from nothing.

The penalties for filing a blank 1040 form would be the same as in Section 1 above except that the IRS may try to arrest people for "failing to supply information." This can be met by taking the Fifth Amendment which states that one does not have to give information that might tend to incriminate them.

#### 3. FILE A 1040 FORM AND CLAIM A WAR TAX CREDIT

Fill out the 1040 form correctly until line 19. This is the figure you have taken from the Tax Chart which states how much money you owe from your "adjusted gross income." On line 22, "Total Credits" take off either all of line 19 or a percentage as a "War Tax Credit." When you fill out the remainder of the form you will come out to either having all taxes which were withheld from your salary refunded, part of the money refunded, or owing less money (depending on how big a war tax credit you declare).

A few people have used this method successfully. In order for this method to work the form must pass through the computer. The computer stops those forms which have the "highest probability of error in relation to characteristics that are on the face of the return." (Randolph Thrower, Commissioner of IRS)

One must keep in mind that if tax money is refunded because of using the war tax credit method, the IRS may come after it some day. Dr. and Mrs. Joseph Eigner of St. Louis, Missouri, received a refund of \$2,680 which was the entire amount of their withholding taxes. They claimed a deduction of \$12,530 on line 16 (miscellaneous deduc-

tions). This amount was selected in order to eliminate their entire taxable income.

When the Eigners received their refund they sent the following letter to the IRS:

"We would like to express to you our sincere thanks for allowing the deduction of \$12,530, which as we indicated in our letter of April 4, 1971, we claimed as an act of conscience protected under the Fifth Amendment.

"We wished thereby not to evade our duties as citizens but rather to express our opposition to the war in Vietnam and the failure of the federal government to meet its responsibilities at home.

"We wish to discuss with you at your earliest convenience a list of currently under-funded, but worthy federal, state, and local programs to which our entire income tax refund can be directed. We are particularly concerned that adequate support be given to medical care and research, veterans' hospitals, anti-war agencies, food and housing for the needy, education, pollution and population control.

"We trust that the recognition of our claim does not represent human or computer failure, but rather a deliberate and enlightened policy decision by the Internal Revenue Service, a decision that allows citizens to direct their tax monies to programs they can support in good conscience. If this is the case, we hope that this new ruling will be made public. We believe it would be unfair to apply it selectively only to those like ourselves who take the initiative to ask for it. We would also like to know in detail how we can file claims for refunds on this basis for the years 1964-1969.

"To facilitate the ultimate transfer of our 1970 refund to appropriate agencies we have placed the money in an escrow account. To indicate our desire to cooperate fully with the Internal Revenue Service we have designated Commissioner Randolph Thrower as co-depositor. Enclosed is the bank's signature card, which we hope you will forward to him for his signature and then return it to us or to the bank."

If you receive a refund as the Eigners did, you could take the same steps they did or put the money into an alternative fund and tell the IRS where the money is. Tell them what the money is being used for. If for a day care center, tell them that, if they can do so, they should take it from the day care center—from the babies. One must, of course, expect that the IRS may eventually get the money back. The effort is not wasted. You are demonstrating to the Internal Revenue Service and other Americans how the government is using your tax dollars for death and destruction, not for life-serving purposes.

#### 4. DO NOT FILE A RETURN

The law requires everyone who earns a taxable income to file a return. Don't file. You can either ignore the IRS completely or send a letter explaining why you have not filed. Refusing to file is particularly suitable to those who have independent incomes, like some professional people. It is another powerful form of war tax refusal for it forces the IRS to take a great deal of trouble if they wish to collect anything.

Willful failure to file a return is punishable by a fine up to \$10,000 and/or up to a year in prison, together with the costs of prosecution (IRC Section 7203). Without help from the individual, the IRS may fix an arbitrary tax figure and proceed to collect, with interest and penalties of five percent per month (but not exceeding twenty-five percent penalty). The "burden of proof" is legally on the individual as to the amount of taxable income for the period in question. There is no statute of limitation, so proceedings can be begun at any time.

#### 5. FILE FOR A REFUND

Pay full income tax, but file form 843 for a refund (preferably with your return). Form 843 can be obtained by calling the local IRS and is a claim for "refund of taxes

illegally, erroneously, or excessively collected."

Reasons for submitting the claim must be included. One reason might be that a percentage of the tax should be refunded because it is being used for an illegal war, and you do not want to be a partner in illegal activities. Or it can be claimed that forcing payment of war taxes violates rights under the First Amendment, since it interdicts free exercise of religious or moral beliefs (i.e., war, or the Vietnam War, is immoral, so I can't in good conscience support it). This reasoning leads to establishing the concept of "conscientious tax objection" which would follow the precedent of the "CO" draft status. Whether this would be desirable is open to debate.

The government must process these Forms 843, and will normally, in due course, return by certified mail a letter stating that your claim has been disallowed in full. The next step, if you are so moved, is to follow the appeals procedures (district conference, Tax Court, Appeals Court and, if you have the money, the Supreme Court).

A few people have received refunds by filing form 843. Once again, the friendly (or unconcerned) computer has given refunds.

This approach is legal and can be taken by anybody, whether or not the disallowance is appealed. Also, if planning war tax refusal, it is good to try this approach once, perhaps, in order to be able to say that the legal channels for redress have been tried.

#### 6. PAY YOUR TAXES-BUT, UNDER PROTEST

If you cannot see your way clear to refusing to pay all or part of your income taxes we urge you to include a letter with your payment. This letter should express your disagreement with the war in Southeast Asia. You might say that thousands like you are disgusted with the policies of the government and that if these policies do not change the government will find itself faced with widespread tax re-

fusal, which could include you.

Who, according to law, is required to pay taxes? The "tax reform bill" of December 1969 raised personal exemption and set a new minimum standard deduction, intended to remove the lowest income families from the taxpayer rolls. The effect of the new \$1,100 standard deduction and the \$625 personal exemption in 1970 is to eliminate tax until income reaches the following levels:

EXEMPTION	
1 - \$1725	5 - \$4225
2 - 2350	6 - 4850
3 - 2975	7 - 5475
4 - 3600	$8 - 6100^{1}$

The law passed in December, 1969, provided for personal exemptions to increase to \$650 in 1971; \$700 in 1972; and \$750 in 1973. (However, President Nixon has asked Congress to speed up the increase for the amount for personal exemptions.)

### WHAT IS THE DEADLINE FOR FILING RETURNS AND PAYING TAXES?

The deadline for both is April 15th. People who have worked where employers have withheld taxes each payday will not only have paid most, if not all, of their taxes, but may have overpaid them and be entitled to a rebate.

Those who have not worked for an employer who withheld taxes, and those who have been self-employed, owe the full amount of taxes on April 15th. Legally, anyone who can "reasonably expect to receive more than \$200 per year other than from wages subject to withholding must file a declaration of estimated tax, and must pay that estimated tax quarterly" on April 15, June 15, September 15, and January 15. Failure to so file is punishable by a fine of up to \$10,000 and/or up to a year in prison, together with the costs of prosecution.

1 Peacemaker Handbook on Nonpayment of War Taxes.

#### YOUR TAXES AND YOUR SALARY

An employer is the "person having control of the payment of wages." "Every employer making payment of wages shall deduct and withhold upon such wages."

#### WHAT ARE WAGES?1

Wages are "all remuneration for services performed by an employee for his or her employer, including the cash value of all remuneration paid on any medium other than cash . . . " (IRC, Section 3402[a]).

Remuneration cannot be considered as "wages" for: agricultural labor, domestic service in a private home, local college club or local chapter of a college fraternity or sorority; service not in the course of the employer's trade or business, performed in any calendar quarter by an employee, unless the cash remuneration is \$50 or more; for services performed by a duly ordained, commissioned or licensed minister of a church in the exercise of his ministry, or by a member of a religious order in the exercise of duties required by such order (IRC, Section 3401).

The following are the largest amounts of wages one can earn without taxes being withheld:

		-			
Number of exemptions	daily	weekly	bi-weekly	semi-weekly	monthly
Ô	\$ 2.99	\$ 20.99	\$ 39.99	\$ 43.99	\$ 87.99
1	4.74	32.99	65.99	71.99	143.99
2	6.49	45.99	89.99	97.99	195.99
3	8.49	57.99	115.99	123.99	247.99
4	9.99	69.99	139.99	151.99	303.99
5	11.99	83.99	163.99	179.99	359.99
6	13.49	95.99	191.99	209.99	419.99
7	15.49	109.99	219.99	229.99	459.99
8	17.49	119.99	239.99	259.99	519.99
9	18.99	134.99	269.99	289.99	579.99
10 or more	20.99	144.99	289.99	319.99	639.99

<sup>1</sup> Peacemaker Handbook on Nonpayment of War Taxes.

### MUST AN EMPLOYER WITHHOLD ON SALARIES ABOVE THESE FIGURES?

Yes, if the employer stays within the law. For failing to withhold and pay the employee's tax to the Internal Revenue Service, he or she can be held liable for the entire amount (unless paid by the employee) (IRC, Section 3402[2] 1) plus interest, plus a penalty equal to the total amount of taxes he or she did not withhold and pay (IRC, Section 6672). In addition, he or she can be fined up to \$10,000 and imprisoned for as long as ten years (IRC, Section 7202).

The American Friends Service Committee has entered a civil suit with a federal district court to recover general funds paid to the Internal Revenue Service in lieu of taxes not withheld from the salaries of two employees.

The employees had protested the withholding of taxes they felt went for war purposes. The AFSC believes it should not be required to collect war taxes from employees who are conscientiously opposed to paying them.

### HOW CAN ONE EARN MONEY ON WHICH TAXES HAVE NOT BEEN WITHHELD AT SOURCE? 3

Agricultural labor, domestic service, and services performed by a minister in the exercise of his ministry are three types of work which do not come under the withholding rule. Doctors, dentists, lawyers, music teachers, tutors, therapists, counsellors, and others who have a private practice, and hence are self-employed, do not get involved in the withholding system. Self-employment can also be found in the arts: writing, illustrating, performing as a musician, entertainer or lecturer.

Some people with duplication skills have opened their own print shops, binderies, mimeograph and addressing services. Messenger services and parcel delivery services are also in this category of personally owned and operated businesses. People with skills as decorators, hairdressers, 2 Peacemaker Handbook on Nonpayment of War Taxes. 3 Ibid

barbers, bakers, woodworkers, upholsterers, can open small businesses in which they are self-employed.

House builders have found self-employment by taking on the responsibility of constructing an entire building. In the same way, house painters, plumbers, electricians have gone out after their own jobs. Mechanics, engineers, architects and people with other skills have become consultants in their fields. They have a practice, work for customers, go out on special jobs for these customers. People with mechanical skills have opened fix-it shops, garages, paint and body shops.

Some of these small enterprises can utilize the labor of several people, and provide income for them. When two or more people want to work together, and not even be legally required to withhold taxes, they can form partnerships. IRC, Section 701 provides that "persons carrying on business as partners shall be liable for income tax only in their separate or individual capacities." Nurses have taken private cases in hospitals and homes, thus becoming their own employers. Taxicab and truck drivers who own or rent their vehicles are self-employed. Likewise those who own or rent power machinery such as a tractor, mower, tree saw, sprayer. Some have sold articles on commission and escaped the withholding system. Some have sold insurance without withholding. Others have established routes for fresh eggs and other repeatedly purchased food items.

For occasional employment, some have done babysitting, house cleaning, washing. A dairy tester opened his own business of dairy testing, visiting farmers regularly.

## HOW CAN ONE EARN WITHHOLDING-FREE "WAGES" IN THE REGULAR JOB MARKET? 4

"Some people manage to work for wages and avoid having any taxes withheld. It may be more difficult for a single person because, unless over 65, he or she can earn 4 Peacemaker Handbook on Nonpayment of War Taxes

only \$32.99 per week before the employer starts to withhold taxes. Few are able to live on so little—though that figure is higher than rates applicable until January 1970. Some may obtain two or more part time jobs, none of which pays more than \$32.99 weekly, or \$143.99 per month.

"If you have one or more dependents within your household who get more than half their support from you, you may increase your exemptions accordingly—IRC, Section 3042(d)1(E). Thus you could earn \$45.99 with two exemptions (yours and one dependent) or \$57.99 with three exemptions. Some temporary or part time work not subject to withholding has sometimes supplemented the household budget."

The 1969 "tax reform bill" provides that after April 30, 1970 an individual will not be subject to withholding if he or she certifies to the employer that he or she expects to have no income tax to pay for the current year, and, in fact, had none for the prior year. This provision would exempt from withholding students and others who expect to work only part of a year. If a worker is eligible to use this provision, he or she should request Withholding Exemption Certificate Form W-4E, and no taxes will be withheld. Note should be taken that the employee's certification on this form is made under penalties or perjury. The significance of this phrase is that conviction for false information given "under penalties of perjury" subjects the one convicted to penalties for a felony, possible sentence being \$5,000 fine and/or three years' imprisonment.

A wife or husband has sometimes worked for wages, claiming both on a withholding slip—"exemption certificate"—while the other has in some way become self-employed and is, therefore, not subject to withholding. The law reads that "An employee receiving wages shall on any day be entitled to any exemption to which his spouse is if such spouse does not have in effect a withholding exemp-

tion certificate claiming such exemption" (IRC, Section 3402 (f) (L) (D)).

The plan of hiring out services of employees is a standard practice in business. The employment service receives weekly paychecks for its employees, no matter where they are hired or how long they continue to work there. It is up to them, the employment service, to handle or not handle the matter of withholding taxes. Although some work done in offices (such as typing, bookkeeping, general secretarial duties) lends itself most easily to such employment services, there are possibilities in other lines of work.

It is first necessary to have two or more individuals and a name (such as X Letter Service, X Employment Service, X Sales and Services); also an address and some sort of stationery or bill head. Although it is not necessary, it does help if there is a phone at this address and a listing for it under the name of the service.

A person from the service looking for employment can explain that he or she does not wish to be on the firm's payroll, that she or he is an employee of X Sales and Services, and that a bill will be sent weekly for work done. The employment service then gives the employee the full amount of pay, nothing withheld. An advisable plan is to have an understanding that the service is a partner-ship—every member a partner. This obviates even the legal necessity of withholding, as partners in business do not withhold from each other, each being responsible legally for taxes on his or her share of the income.

The practices above have aided individuals and families to avoid having taxes withheld at source; but they do not necessarily help them to avoid owing taxes at the end of the year. A withholding-free income is not necessarily a tax-free income. Many of these practices are for the person who knows that she or he is going to owe some taxes and that they will not pay them.

## THE WITHHOLDING EXEMPTION METHODS OF WAR TAX RESISTANCE

Many people are now using another method of war tax resistance whereby they effectively cut off from the government the money that would have been withheld from their salaries. They are declaring enough exemptions on their Withholding Exemption Certificate (W-4) so that no federal taxes are withheld.

Government indictments against ten war tax resisters suggests that W-4 resistance may be a real effective method of war tax resistance. "The government could have prosecuted war tax resisters for a variety of other actions, for non-payment, for example. It chose W-4 indictments, possibly because IRS believed that the filing of "inflated" forms was the greatest threat to tax collection. It is easy to see why this is so. Most revenue from individual citizens comes from withheld taxes. Filing "inflated" W-4 forms defeats withholding. It enables the individual wage earner to decide whether or not he or she will pay taxes. It opens the door to mass, conscientious tax resistance." (Bradford Lyttle, Tax Talk, February, 1971, "W-4 Form Resistance: Wave of the Future?")

The following is the process people have been using: Obtain a new W-4 form from your employer. On lines 4 and 5 claim as many extra dependents as is necessary to prevent the withholding of any federal taxes. Sign the statement: "I certify that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled." Some war tax refusers question whether this is not, in fact, telling a "lie." Does the Internal Revenue Service determine whether or not we shall pay for death and destruction? When man-made laws and higher-laws come in conflict with each other, which do we obey? If you feel more comfortable, you may cross out the word "not" which would then read, "... does exceed the number..."

Write a letter to the IRS telling them that you have filed

a new W-4 form with x number of dependents more than they say you are allowed. You can tell them that you feel a moral responsibility to the people of Southeast Asia and to people of whatever other countries American weapons may fall on. You cannot pay for those weapons. Consequently, you cannot accept the narrow definition of human interdependence specified by IRS regulations and therefore affirm your right to claim enough exemptions on your W-4 so that no federal taxes are withheld. This will put you on record as a principled tax resister and may provide you with some defense in case of prosecution for making a fraudulent claim, since fraud implies an element of concealment, deception and bad faith. Do not give the IRS the name of your employer, since this would help IRS harass or intimidate you or your employer.

"Any individual required to supply information to his employer under Section 3402 who willfully supplies false and fraudulent information thereunder which would require an increase in the tax to be withheld under Section 3402, shall, in lieu of any other penalty provided by law (except the penalty provided by Section 6682), upon conviction thereof, be fined not more than \$500 or imprisoned not more than one year or both (Section 3402)."

Legal responsibility for the statement of number of exemptions rests on the employee. The employer is told on the W-4 form: "If the employee is believed to have claimed too many exemptions, the District Director should be so advised."

There is another IRS form—W-4A—which can be attached to the W-4 form. Using both the W-4 and W-4A together may make it more difficult for the government to get a conviction for falsification and/or fraud.

The W-4A is a "Determination of withholding allowances based on itemized deductions." You may file this form with your W-4 to claim additional withholding allowances if you expect itemized deductions for 1971. Your

employer will treat each withholding allowance as a withholding exemption. You "must" have filed your 1970 tax return (if one was required) before filing this form.

Itemized deductions mean that the total amount of allowable itemized deductions for contributions, such as: "interest, taxes, medical expenses, and other items that you may reasonably expect to be allowable for 1971."

There is a table on the back of the W-4A form for determining the number of withholding allowances you are allowed based on your projected itemized deductions.

You can state to the IRS that you are deducting that amount that would go for war. Since most of our federal taxes are paying for war, you would estimate how much money you would have withheld from your salary in the coming year and then declare that amount as legal deductions. Use the allowed number of exemptions as additional dependents on the W-4. You would be deducting money that would be going towards a war in Southeast Asia which violates the U.S. Constitution and the Nuremberg Principles, as well as other treaties and agreements.

It is possible and probable that the government would still prosecute those using these inflated W-4 forms, even if the W-4A is used, but using the W-4A will make it harder for the government to convict a war tax refuser for fraud. The important thing to remember is to write the IRS and tell them what you are doing and why.

The W-4E form is a new form which began with the Tax Reform Act of 1969. The W-4E withholding exemption certificate is an improvement over the W-4 because it does not require you to claim a specific number of exemptions. When ones files this, the employer is obligated to withhold no federal taxes from your salary.

"You may be entitled to claim the exemption from the withholding of federal income tax if you incurred no liability for income tax for your preceding taxable year and you anticipate that you will incur no liability for income tax for

your current taxable year. For this purpose, you incur tax liability if you file a joint return which shows tax. If you are eligible to claim this exemption, your employer will not withhold federal income tax from your wages."

This form would exempt from withholding students and others who expect to work only part of the year. Note should be taken that the employee's certification on this form is made under penalties. Conviction for false information given "under penalties of perjury" subjects the one convicted to penalties for a felony, possible sentence being \$5000 and/or three years' imprisonment.

If you had a liability for the previous year you can file either a 1040X, which is an amended 1040 form, or form 843—claim for a refund of taxes illegally, erroneously, and excessively collected. Your claim is that the money that you owed last year was used for an illegal war, therefore the taxes which IRS collected were illegal taxes.

Because the government is engaged in an illegal war and engaged in other acts of war preparation with which we do not agree, we feel that it is our duty not to allow the government to use our resources.

Many war tax refusers do not agree with the tactic of claiming excessive dependents because they feel that "falsifying" the W-4 form to claim many exemptions is not in keeping with principled tax refusal which holds that nothing is to be concealed from the government. W-4 resisters argue that the matter of withholding is between them and their employer, since the tax is not due to the government until April 15th.

War tax refusers using the W-4 resistance method of tax resistance feel that they are not defrauding the government nor are they evading taxes. When filing a W-4 or W-4E form, an employee is not supplying information to the government, but is supplying information to his employer. There is also no attempt to conceal from the government that an excessive number of dependents has been declared. As far

as tax evasion is concerned, the crime requires the specific intent to defraud the government of a tax that is due. The tax refuser does not intend to defraud the government and any income tax he or she might owe is not due until April 15th. At that time the war tax refuser openly refuses to pay. No war tax refuser has been arrested for "openly refusing to pay any income tax or phone tax."

The following ten people have been indicted for declaring more exemptions on their W-4 forms than IRS allows:

Karl Meyer, from Chicago, was indicted April 15, 1971 in Chicago on five counts of filing fraudulent and false W-4 forms. Three of the charges were dropped. On May 7th, Karl pleaded "nolo contendere" to two remaining charges and the judge refused to accept the plea; he entered a plea of "guilty." Karl was sentenced on May 21, 1971 to the maximum penalty on each count—one year and \$500 fine, each to run consecutively.

Karl is now at Sandstone Federal Penitentiary. There is a limit on the number of people Karl can write to, but apparently no limit on the number who can write to him. The address is: Karl Meyer, No. 8561-147, Post Office Box 1000, Sandstone, Minn. 55072.

Bill Himmelbauer of Pittsburgh was indicted along with Karl Meyer in Chicago on April 15, 1971 on one count of false and fraudulent W-4 form. Bill chose to represent himself and tried to plead "nolo contendere." The judge refused to accept the plea, so Bill changed the plea to "guilty." Bill was sentenced to one year in prison on June 22, 1971. He is also at the Sandstone Federal Penitentiary. Write to him at the same address as Karl's.

Sally Buckley, from Minneapolis, was indicted September 23, 1970, in Minneapolis on one count of "false and fraudulent" W-4 form. Sally was convicted November 6, 1970, but she has not yet been sentenced. She was due to be sentenced June 22, 1971, but the judge has chosen to postpone sentencing.

Jim Shea, Arlington, Va., was indicted in June, 1970 in Washington, D.C. and arraigned in July. His trial took place September 29, 1970 and he was found guilty. He was sentenced to one year and a \$500 fine. Jim appealed to the Fourth Circuit Appeals Court and remained on bond. His appeal was denied and his new lawyer, Richard Crouch, is appealing Jim's case to the Supreme Court.

John Malinowski, from Philadelphia, was indicted December 16, 1970 in Philadelphia for claiming 15 extra dependents. Despite the fact that he had openly explained his intent, he was charged with fraud and falsifying his W-4 form. On June 10, 1971, his lawyer, John Egnal, attempted to get a dismissal on the grounds that the government is selectively prosecuting war protesters. This motion was denied. John was convicted after a two-day trial on June 17, 1971. He will appeal and he has not yet been sentenced.

Henry Braun, also from Philadelphia, was arraigned June 21, 1971 on W-4 resistance. He pleaded "not guilty" and was released on \$500 bail. He is requesting a jury trial, not expected to take place until fall.

James Smith, from Springfield, Mo., was arraigned November 16, 1970. He originally pleaded "not guilty," but after new developments pleaded "nolo contendere" to falsifying his W-4 form. The fraud charge was dropped. He was later sentenced to a fine of \$50.

Mike Fowler, from Chicago, was also indicted April 15, 1971 in Chicago with Karl Meyer and Bill Himmelbauer. Mike pleaded "not guilty" to filing a "false and fraudulent" W-4 form at his arraignment on June 22 before Judge Julius Hoffman. He requested a jury trial.

Dennis Richter from Minneapolis was indicted in September, 1970 for falsifying his W-4 form. He declared forty million dependents. There is no other information, since we have been unable to reach Dennis. He doesn't seem to have had a trial.

Donald Callahan, from Pennsylvania, was indicted along

with John Malinowsky on December 16, 1970 for W-4 resistance. It is not known how he is pleading, but he has not yet gone to court.

Chapter 6

#### THE COLLECTION PROCEDURES

When a taxpayer refuses to pay any federal tax the Internal Revenue Service sends him a Notice of Deficiency. This notice says that you must pay the taxes owed or you should call the IRS and explain why. You may then request a conference with the IRS. After this conference, if nothing is resolved, the local office turns it over to the district office. Eventually, in the case of a war protest, perhaps sooner or later, a statutory notice of deficiency is sent pursuant to IRC Section 6212. Ninety days remain from the time this notice is sent and collection procedures begin.

At this point the taxpayer can file a petition with the U.S. Tax Court to have it judicially review the IRS determination of deficiency. Such a petition can stop the collection process until the Tax Court has reached a final decision on the matter (IRC, Section 6213). However, if the IRS believes that assessment and collection of the tax will be jeopardized by delay, it may proceed to assess and collect the tax in the meantime, pending your appeal to the Tax Court and decision by it.

Once the Tax Court has made a determination against the taxpayer, the taxpayer must pay the deficiency, will-fully refuse to pay the deficiency, or post bond for the tax (which the government still cannot use) while pursuing appeal of the Tax Court decision to the Circuit Court of Appeals. Appeal can later be made to the Supreme Court. So, a number of time-consuming steps can be taken to stall the collection process. The whole process must be repeated each time the IRS tries to collect a tax. The appeals process can be long and tedious, but if all the war tax refusers

follow this process the collection proceedings would be more difficult for the IRS.

When a notice of deficiency is sent to the taxpayer, there is a period of ninety days in which a taxpayer has to appeal to the Tax Court. If within that period no appeal is made, a number of things can happen: the taxpayer may receive a "final notice before seizure," which means that within ten days the IRS can take the owed money plus interest if it is not paid; the taxpayer may receive a visit from an IRS agent or even a U.S. Treasury agent; or the taxpayer may receive a series of calls from an IRS agent. When none of the above steps produces the payment of owed taxes the IRS will then proceed to attempt to collect the taxes. The IRS can take the money from your bank account. This is the easiest way for the agents to get your money. The agent will begin by asking where your bank account is. Most resisters prefer to let the agents find out on their own. They may find out by checking with credit agencies, public utilities (Ma Bell?) or check with banks in your local community.

When the agents find your bank, they will put a lien on your bank account for the tax due plus the interest. Most banks will charge \$7.50 or more "service charge" for "their costs" in letting the government take your money to use for killing. War tax resisters often use this bank charge as an excuse to talk with bank officials, asking them to stop making this "service charge." Some threaten to move their accounts elsewhere and many do just that. Most Savings and Loan Associations (example: Freedom National Bank in New York City, which is also a black-owned bank putting most of its money into the black community) do not charge a "service charge." You might search for such a bank in your community and put your money there.

If you must have a checking account, you might pay obvious bills such as the utility bills with money orders, cash or something other than a personal check, so that agents have a harder time finding your new account.

If the agents cannot find a bank account, they will then try to find out where you work. Again, you are the first they will ask. Do not tell them. Explain that you cannot help them "take" money from you to pay for death and destruction. If they find your employer they will put a "garnishee" on your salary for the amount you owe plus interest. You can warn your employer that the government might attach your wages and ask him or her to be stubborn about it. IRS can eventually force your employer to take out the money, but the employer runs no risk in being slow about it. Some organizations have even refused to turn the money over to the IRS. It is questionable whether the employer is supposed to be a "collection" agent for the government.

You can even change jobs when the IRS bothers you. This is an extreme tactic, but has enabled some to avoid paying for the war over a period of years while keeping their lives interesting through regular changes of employment or occupying themselves in more useful forms of work.

When the IRS cannot get the money the taxpayer owes from a bank account or salary, the next step is to find out if the taxpayer has any seizable property. The "Notice and Demand for Tax" states: "If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person" (IRC, Section 6321). The lien shall arise "at the time the assessment is made and shall continue until the liability for the amount as assessed is satisfied or becomes unenforceable by reason of the elapse of time" (IRC, Section 6322).

"If any person liable to pay any tax neglects or refuses

to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary of the Treasury or his delegate to collect such tax (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under Section 6334)" (IRC, Section 6331).

Internal Revenue Code. Section 6334 reads: "There shall be exempt from levy (1) such items of wearing apparel and such school books as are necessary for the taxpayer or for members of his family; (2) if the taxpayer is the head of a family, so much of the fuel, provisions, furniture and personal effects in his household, and/or the arms for personal use, livestock, and poultry of the taxpayer, as does not exceed \$500 in value; (3) so many of the books and tools necessary for the trade, business or profession of the taxpayer as do not exceed in the aggregate \$250 in value; (4) Any amount payable to an individual with respect to his unemployment (including any portion thereof payable with respect to dependents) under an unemployment compensation law of the United States, or a State or Territory, or of the District of Columbia or of the Commonwealth of Puerto Rico.

After an appraisal has been made, and the exempt amount of property set aside, the IRS officer must give or send a legal notice to the owner that a seizure has been made. "Such notice shall specify the sum demanded and shall contain, in the case of personal property, an account of the property seized, and, in the case of real property, a description with reasonable certainty of the property seized" (IRC, Section 6335 (a)).

Except in the case of a jeopardy collection, sale shall be not less than ten days nor more than forty days from the time that public notice is given, and can be conducted only in the manner of a public auction or by public sale under sealed bids. Prior to the sale the IRS agent sets a minimum price so that if offers at the auctioning do not reach this acceptable minimum, the property shall be declared to be purchased at that minimum price for the United States. If bidding goes over the minimum price, the property is sold to the highest bidder. Any surplus left over shall be "credited or refunded by the Secretary of the Treasury or his delegate to the person or persons legally entitled thereto" (IRC, Section 6342(B)).

A very important part of the tax code involved in collection concerns those who might be willing to risk a long-shot chance of paying extra fees if IRS finally cracks down, but don't want to risk losing a house, car or other property, IRC, Section 6337(A) reads: "Any person whose property has been levied upon shall have the right to pay the amount due, together with the expenses of the proceeding, if any, to the Secretary of the Treasury or his delegate at any time prior to the sale thereof, and upon such payment the Secretary or his delegate shall restore such property to him, and all further proceedings in connection with the levy on such property shall cease from the time of such payment." Public notice *must* be given within 10 to 40 days.

Some war tax resisters transfer their property to others they trust who are not likely to be subject to taxes. Others are banding together into "new-style churches" and turning over all their worldly goods to them. Such actions may be considered illegal, but there are no cases of IRS taking action against people for these reasons. One section of the tax code makes "donee" individuals or corporations liable for taxes owed by the donor.

In practice, the IRS has made few collections from war tax refusers. Two houses have been "attached" (one was returned) and several cars have been auctioned (See Chapter 8, "Personal Experiences with IRS"). The first thing IRS does is look for a bank account and then for place of employment. When it has taken property, this has usually brought publicity that the IRS does not want. Also, it is

important to remember that it usually costs the IRS more to collect than it finally gets—even with the interest.

The IRS has, in the past few years, been stepping up its attempts to collect from phone tax refusers. Usually, when the IRS does finally collect \$4.00 phone tax money (that might take six months or more) that is tax money owed for one quarter. For the IRS to collect everything that everybody owes is physically impossible. The more the movement spreads, the harder it will be for the IRS to collect and the more effective the movement will become.

#### CRIMINAL AND CIVIL PENALTIES

There are many points at which a taxpayer may, intentionally or inadvertently, violate IRS rules, thereby incurring civil penalties, criminal penalties, or both. Both categories of penalty are used to enforce compliance with the revenue laws. Civil penalties consist of extra charges and interest assessed on tax still owed. Criminal penalties consist of jail terms and/or fines, upon conviction of the alleged offense, for certain violations. As these are the more serious, they will be discussed first. The list of crimes below is likely not exhaustive, but covers most problems of concern to tax resisters.

IR Code Sec.	CCHH para.	Crime	Max. penalty
7201	5703 5709	Willful attempt to evade or defeat tax (i.e., fraud)	5 yrs &/or \$10,000 plus costs
7202	5706 5709	Willful failure to collect and pay over tax (e.g., withhold- ing by employer)	1 yr. &/or \$10,000 plus costs
7203	5707 5709	Willful failure to file a return	1 yr. &/or \$10,000 plus costs
		Venue is either in the district where return should have been filed, or is in the district where resides the taxpayer	
7203	5707 5709	Willful failure to pay tax or to provide information. Also failure to pay estimated tax (self-employed persons)	Same

	7204	* 5710	furnish employee with W-2	1 yr. &/or \$1000
	7205	* 5711	tion or failure to provide in-	1 yr. &/or \$500
	7206	* 5712	der penalty of; or concealing taxable property, or property "upon which a levy is author-	3 yrs. &/or \$5000 plus costs
	7207	* 5715	Fraudulent returns, statements documents made to IRS (not	3, 1 yr. &/or \$1000
	7210	5719	under penalty of perjury) Failure to obey summons	1 yr. &/or \$1000 plus costs
	7212(a)	* 5721	Corrupt or forcible interference with administration of I.R. laws (e.g., assault, bribery	3 yrs. &/or \$5000
,	7212(b)	**5721	etc. Forcible rescue of seized property	2 yrs. or a fine of \$500 or double the property value, whichever is greater
	7213	* 5722	Unauthorized disclosure of information about returns in	1 yr. &/or \$1000 plus costs
	6531	*	IRS hands, etc. Conspiracy	10 yrs. & \$10000

\*No civil penalty exists for same offense

In any of these instances, before a penalty can be invoked, the violator must be found guilty in a criminal proceeding in a U.S. District Court. The government bears the burden of proving that defendant did "beyond a reasonable doubt" commit the alleged offense. (In justifying civil penalties, the government's burden of proof can be met by showing "clear and convincing evidence"—a less rigorous standard of proof.) Venue for these actions will vary but will generally be in one of two places: the Federal District Court with jurisdiction over defendant's residence, or the District Court having jurisdiction over the place where the crime was committed, whether by omission (e.g., failure to file) or by commission. Before a frustrated collector in a District Office can secure a prosecution, he must win the concurrence of the Chief, Intelligence Division (District

Office), of the Assistant Regional Commissioner (Intelligence), the Regional Counsel, and the Department of Justice—an achievement not to be taken for granted. If one of these bureaucratic levels balks, he is powerless to use criminal sanctions against his man.

1 from Clark Moses' unpublished manuscript, A Disenchanted Protestors' Guide to IRS or Towards a Tax Resistance Counseling Manual. This manuscript will be published in the future.

# Chapter 7

# LEGAL QUESTIONS AND ANSWERS

QUESTION: I've heard that IRS collection agents can levy on a rental deposit to collect unpaid telephone tax or income tax. I have \$125 on deposit with my landlord. What can I do?

ANSWER: A refundable deposit remains an asset of the tenant and can be seized by IRS. Ask your landlord to transform the deposit into a rental payment in advance. You will always be two months ahead in your rent payments, instead of one month, and as a non-refundable rental payment the advanced money will be an asset of your landlord and not subject to seizure to meet claims against you.

QUESTION: In the past, my husband and I have always filed a joint return. I believe that we should stop paying war taxes, but my husband brings in almost all of the income, and he does not agree with me. I have thought about refusing to sign the joint return, but he argues that if we don't file jointly he will owe a much greater amount of tax and the government will end up by getting more money from us. How can I resolve this dilemma of conscience?

ANSWER: I hear this question frequently from sensitive women whose husbands cannot be persuaded to resist war taxes. One woman in Wisconsin resolved the conflict for herself in this way: her husband prepared a joint return, claiming all the benefits of joint filing, but she refused to sign the return; instead she attached a letter explaining her reasons. She explained that the return gave an accurate account of the family's income and that she was not filing a separate return, but she said that she could not sign the

return because she believed that the tax shown as due by her husband should not be due and should not be paid, because of the illegality and wrongfulness of collecting taxes for war.

The Internal Revenue Service accepted the joint return as prepared and signed by her husband, granting him the financial benefits associated with joint filing.

If a woman has substantial independent income and faces independently the economic realities of employment in American society the case is different. If she and her husband can not reach a true agreement on the issue, it seems much better for them to act separately in regard to taxes than to strike a compromise repugnant to both.

QUESTION: I am looking for a legal way of avoiding withholding and payment of war taxes. I don't feel ready to live on an income low enough to be non-taxable, but I would be willing to contribute a substantial amount to some charitable purpose. It occurred to me that if I donated several hundred dollars to a foster children program in a country where the standard of living is low, I could be providing at least half of the support for quite a few children and would be legally able to claim each one supported as a dependent for tax purposes and claim an exemption for each one. Is this possible?

ANSWER: A lot of people have thought of this one and asked me about it, but it isn't legal. A cursory examination of the criteria for a dependent listed on the back of the W-4 form reveals that in addition to getting half of his support from you, the legal dependent must be a citizen or resident of the U.S. and if he is not a close relative, he must "be a member of your household and have your home as his principal residence for the entire taxable year." So, the only way you would be able to declare them as dependents would be to care for the foster children in your home.

Also, you could legally deduct from your taxable income as much as one half of your gross income, if you

donate that much to an approved tax exempt charity, and probably most foster children agencies would qualify for this tax exempt contribution of up to fifty percent of your income, but you could legally claim exemption for only the actual amount you contribute.

QUESTION: What is the best source of information about

ANSWER: The Commerce Clearing House, 4025 West Peterson, Chicago, Illinois 60646 is a publisher of topical law reports. They can send you a brochure listing many valuable publications on tax law. Their most comprehensive publications are the CCH Standard Federal Tax Reporter and the CCH Federal Excise Tax Reporter. These multivolume loose-leaf reports contain, in systematic arrangement, the Internal Revenue Code, Internal Revenue Regulations, citations and brief explanations of important court cases, and interpretive comments prepared by the CCH staff. These reporters should be found in any university library or law library and in many larger public libraries. They are fun to use and crammed with the information you need.

Hundreds of forms and booklets on tax questions, mostly free, are available at local IRS offices. You can also write to the U.S. Government Printing Office, Washington, D.C. 20402, and ask for a list of IRS publications.

QUESTION: I stopped paying the 10 percent telephone excise tax. Eight months later IRS demanded payment of \$3.05. Now they have gone to my bank account and collected it, and my bank charged me a fee of \$15.00 for allowing the collection. What can I do?

ANSWER: How about a delegation of local tax resisters to visit the bank president? He might agree to drop the collection fee. If you want to get back at the bank, file your own claim in small claims court for the exorbitant collection fee. One resister got his money back this way.

If you want to resist collection of the tax itself, move

your account to a bank outside your neighborhood, so IRS can't find it just by levying two or three banks in the immediate vicinity of your home; then pay your phone bills by money order rather than personal check, so the phone company will not be tempted to tell the IRS where your bank account is.

For families: have the phone listed in the name of one family member, and the sources of money, wages, and bank accounts, in the name of a different family member. The person who owes the tax has no seizable assets.

QUESTION: I get a salary of \$500,000 a year as Chairman of the Board of an aircraft company. The other directors hesitate to go along with my suggestion that we stop withholding taxes from wages and stop selling aircraft to the Defense Department. How many exemptions would I have to claim on my W-4 withholding exemption certificate in order to have no more taxes withheld from my wages?

ANSWER: Following the tax tables in Circular E, Employers' Tax Guide, you will have to claim 768 exemptions. If you decide to go into another line of work, you will want to get this informative publication, available at your local IRS office.\*

\*The above questions and answers have been taken from a column in Tax Talk called "Ask Payno Warbucks." This column has been written by a well-known war tax resister who has requested that the pen name, Payno Warbucks, be used in the column. The following questions and answers are taken from the Handbook on War Tax Resistance, published by National War Tax Resistance, and from back issues of Tax Talk.

1. Is a bank account seizure by IRS legal?

If the proper steps are followed, the seizure of a bank account is a legal remedy for unpaid tax liability, just as is the seizure of any other asset of the taxpayer.

2. When money is seized from an account, is the bank service charge legal?

Yes, if such a service charge is part of the depositor's contract with the bank. However, the charge must be rea-

sonable in amount and application, as well as uniform. This could be tested by filing a complaint with the Banking Commission or other regulatory authority.

It's a good idea to let your banker know that you are a war tax resister soon after you begin resisting. Explain, in person or by letter, why you must contend against the federal government, and ask that the bank waive any service or penalty charges should any levy be made against your account.

Bankers who will not waive charges are taking unfair advantage of those struggling against war. If your bank will not waive charges, we strongly advise that you withdraw your account from that bank, and open a new account in a bank that will support you in your resistance by not charging a service charge.

You will find that most Savings and Loan Associations do not charge a service charge. It seems that a checking account is a "service" so when IRS or any other organization puts a lien on a bank account the bank charges for its work. Our experience has been that most savings accounts do not get hit with a service charge.

3. Can IRS seize a bank account without notifying the taxpayer in writing about the amount owed by the taxpayer?

There is no law that we know of that states that IRS must send a notice to the taxpayer notifying them of an impending seizure. However, the usual procedure of IRS is to send notices. Most people receive a "Final Notice Before Seizure" which gives the taxpayer ten days to pay or property can be seized. Some people receive visits from IRS agents and/or U.S. Treasury Agents.

4. Can IRS seize bank accounts that are made up entirely of Social Security payments and/or aid-to-disabled payments?

The law does not exempt such benefit incomes as social security benefits, veterans' pensions, benefits under the GI

Bill of Rights, etc., from levy for the purpose of enforcing collection of tax. However, the IRS recognizes that levy on such sources of income would ordinarily defeat the very purpose and intent of the federal and state statutes creating them, and, in most cases would cause severe hardship on the individuals involved. Therefore, levy on such types of income would be made only in "flagrant or aggravated instances of neglect or refusal to pay."

5. How much of my wages can IRS garnishee?

The levy authority of the IRS is far reaching. It permits attaching the total wage or salary due the taxpayer at time of service of a notice of levy. However, in most cases the IRS does not take the whole amount due at one time if that would mean taking a taxpayer's whole salary.

6. If my account with the telephone company is in my name, is my wife in jeopardy?

A husband's debts are not the liability of his wife. Even though the wife uses the phone, it is the husband's obligations to provide "necessaries;" therefore the husband, not the wife, owes the tax. However, once the IRS has the right to levy on the husband's property, jointly owned property might be affected.

7. If I take my name off my wife's and my own savings account and leave it only on our checking account, is the savings account still vulnerable to seizure?

If the government can prove that the savings account is being held for you then it can impose a "constructive trust" and assert its lien against the savings account. This is quite a problem for the IRS to do as a practical matter. However, if the parties intend the transfer of the account from both to single ownership as a gift, then the account theoretically would be safe.

8. If I don't cooperate with IRS in any way, and my wife files her return but refuses to pay for the war, what can they do to us?

The wife's liability is, at most, civil-a claim by the gov-

ernment for money for unpaid taxes, with no fraud since she files her return, discloses her income and merely refuses to pay a portion of her tax voluntarily.

The husband is violating IRS regulations by not paying his taxes and by not filing a return as "required" by the Internal Revenue Code (IRC, Paragraph 7207).

9. My mother has an account "in trust" for me. If I refuse taxes will this account be subject to a lien?

It is your mother's money until her death and should not be levied upon for your debts.

10. I have a joint savings account with my mother. Will this account be subject to seizure if I refuse taxes?

IRS may levy and it would be up to the taxpayer to prove division of ownership of funds—possibly hard to do. 11. I am a minor and am starting to withhold telephone tax. Who will IRS harass, me or my parents?

Though parents are responsible for the "necessaries" of a child, and, depending upon the economic status of the family, a telephone may be considered such a "necessary," if the phone is in the minor's name and the parent has not guaranteed payments to the phone company, it is doubtful that the IRS would try to collect from the parents what the minor owes. Also, if a person is under twenty-one, but living independently from his or her parents, then the parents are no longer responsible, even for necessaries.

We do know of cases where the IRS has gone to parents and demanded that the parents pay a tax which the parents' son or daughter has refused to pay. It is then up to the son or daughter to talk to the parents and convince them that they should tell the Internal Revenue Service that their son's or daughter's tax refusal is between them and the government.

12. Has the government been sued for a refund on the grounds that taxes have been used for illegal and immoral purposes?

There have been several such suits, but none in which

the taxpayer was successful. Most of these suits have been brought by taxpayers who objected on religious grounds to the use of tax revenues for war-related purposes. The courts have rejected these claims on the grounds that either the distribution of tax revenue is a political question and not within the jurisdiction of the courts, or that the First Amendment "freedom of religion" clause was not intended to elevate personal religious beliefs to a status superior to that of national law.

13. How can one claim Vietnamese as dependents on income tax forms?

In order to "legally" claim a Vietnamese as a dependent, a United States resident would have to being the Vietnamese to the U.S., install the Vietnamese in their household, legally adopt and contribute over half of her or his support (IRS 152a and 152b). However, Vietnamese can be claimed as dependents on tax forms and it is left up to IRS to determine whether or not the claim will be recognized.

14. Can a worker get out of the withholding tax by making a statement that he or she will be employed for only four months and then have the four month salary treated as an annual salary?

If a worker were, in fact, employed for only four months of a year, but paid ratably over twelve months, withholding would be avoided if the wages for each pay period were less than the amount above which an employer is required to withhold.

Note, however, that if the ratable payment plan were merely a design to enable the employee to evade income taxes, the employee, and possibly the employer, would be vulnerable to one or more penal sanctions.

15. What happens to income tax refusers who are non-citizens?

Non-citizen taxpayers are treated no differently than citizen taxpayers.

16. Can a person's credit rating be hurt if he refuses to pay taxes?

A delinquent taxpayer's credit rating will not be affected unless the IRS makes the tax refuser's name public by filing a tax lien in the court or courts having jurisdiction over the taxpayer or the taxpayer's property. It is difficult to determine when such a tax lien might be filed. One can assume, however, that the lien will not be filed until the IRS has experienced some difficulty in making collections under its scizure powers.

17. Can federal employees get into trouble for tax refusal? Federal employees are vulnerable in a number of ways: (1) deduction of taxes from their salary; (2) possible job dismissal if the method of tax resistance is considered fraudulent (on "moral turpitude" charge in the Civil Service rules); (3) punitive on-the-job action (blacklistings, slow, or no promotions, etc.).

If one or more federal employees are considering resisting federal taxes as a protest against the war it is suggested that they try to do it as a group action, not as an individual witness. It will be harder for the government to harass a group of people. Also, it might impress other federal employees that this is a "group action" and they may join it.

18. What happens to a church group which pays employees and refuses to withhold taxes from their salaries?

The tax-emempt status of the church will probably not be affected, but its requirement to withhold taxes is the same as that of any other employer. Internal Revenue Code 3401 requires an employer to withhold. Willful failure to collect, account for, and pay over any tax by any person required to do so is a felony, punishable by a fine of \$10,000, imprisonment for not more than five years, or both (IRC, Para. 7202). Certain payments to a duly ordained minister of a church when performing his duties, or to a member of a religious order when performing duties required by the order are not wages subject to withholding (IRC, 3401a and Regulations, Section 31). Pay for secular services by a minister in a headquarters office of a national

organization qualifies as exempt from withholding, but withholding is required on pay for routine clerical work (Rev. Rul. 57-129, 1957–1 CB 313).

Some ministers and members of churches have gone directly to the congregation to discuss the possibilities of adopting a position of war tax refusal as a body. This has happened in a number of churches around the country. It is then more difficult for the IRS to harass individuals. Individuals working together for mutual support can be very difficult to coerce into paying taxes for something which violates their consciences.

19. If there is a refund due to me this year, can IRS deduct it from money owed last year?

Legally, yes, if the liability for the previous year is fixed and definite. However, this is often not the case. IRS records—tie-in of previous years, etc.—are still being perfected as a matter of computer usage, so, for practical purposes this year's refund is generally not offset against what is "owed" for the previous year, particularly if the previous year's tax is still under dispute by the taxpayer.

20. How soon after I file my return must I file for a refund?

Ordinarily, a claim for refund must be filed within three years of the time the return is filed. An exception to the three-year rule which could extend the time is the two-year rule—a refund claim may be made up to two years after tax is paid.

21. Can a person refuse to pay the federal telegram tax and still send a telegram?

If you are sending a telegram from the Western Union office, you would have to convince the clerk to go along with it. However, if you send a telegram over the phone, the telegram is billed on your next month's phone bill. When you pay that phone bill, deduct the federal excise tax from the telegram charges and pay the bill accordingly. Send a letter to the phone company explaining that an

additional amount has been deducted, and why. You might also send a copy of the letter to Western Union.

22. Are contributions to War Tax Resistance tax deductible?

Tax deductions are allowed for contributions to or for the use of a corporation, trust, or community chest, fund, or foundation which is exclusively for religious, charitable, literary, or educational purposes, no substantial part of the activities of which is carrying on propaganda or otherwise attempting to influence legislation (IRC, 170).

Although war tax resistance might be considered qualifying for a tax exempt status, we could not accept such a status. First, our position is non-cooperation with the government. How can we non-cooperate on the one hand and on the other hand cooperate? Second, the IRS would not give us a tax exempt status. We are trying to influence legislation and also influence the people to move into action to change the national priorities of the United States government.

23. What are the possible legal consequences for failure to keep records or to supply information regarding income?

Willful failure to keep and submit records at the time or times required by law or regulations is punishable by a fine of up to \$10,000 and up to a year in prison, together with the costs of prosecution (IRC, Section 7203).

However, in Hartford, Conn., IRS dropped a federal court proceeding against Vivien Kellems, who invoked the Fifth Amendment, her constitutional right against self-incrimination, to keep her financial records out of government hands. In 1968, Miss Kellems had filed an IRS income tax form in which she gave only her name, address, Social Security number and signature.

Federal District Court Judge Miles W. Lord dismissed a contempt of court case against attorney Jerome Daly of Savage, Minn. Mr. Daly had refused to produce personal records or answer questions for IRS agents regarding his

personal income. He also used the Fifth Amendment.

Vivien Kellems and Jerome Daly are not war tax resisters. They were refusing to cooperate with the IRS for other reasons. There are other cases of tax resisters invoking the Fifth Amendment successfully in court in order to keep financial records out of the hands of IRS. As far as I know, there have been no war tax resisters who have also used this method.

24. What other legal pressures may be brought against a war tax resister?

A judge may order a person to file a return, pay the tax, produce records, etc. If the order is disregarded, the judge may imprison and/or fine the person for "contempt." A U.S. Commissioner, if applied to by IRS, may cause the arrest of a person who has failed to respond to a legal summons; and has the power to "enforce obedience to the requirements of the summons and to punish such person for his [or her] default of disobedience" (IRC, Section 7604 (b)).

In the past it seems that the majority of war tax resisters who have gone to jail have gone because they refused to cooperate with any proceedings at all. If war tax resisters use the laws that are on the books (such as the Fifth Amendment and the First Amendment), we might find fewer war tax resisters going to jail.

25. Is interest collected when back taxes are seized deductible on income tax returns?

If you have had unpaid income taxes or phone taxes seized, and you are planning to file a 1040 form with all information included, take off as a *legal deduction* the interest that was collected on your unpaid taxes. Then, refuse to pay any taxes that are due.

# PART THREE

# WAR TAX RESISTERS IN ACTION

"Tax resistance for me has obviously been a very moral thing, religious in a very real way. But it certainly isn't pure altruism. It is an effort to control and live one's life and resources in a way that lets others live freely and safely. And since tax resistance does pivot on my responsibility and belief it really requires great effort for self-awareness so that its guiding principle of love doesn't billow out of shape and intrude on others' lives. It's too bad that this has to be learned over and over, but some of us are just slower and more selfish. I'm glad that I tried, but there's a long way to go."

-Sally Buckley, convicted war tax resister

Photo by Wayne Lauser PEOPLE'S LOBBY at the IRS in Washington, DC on April 26, 1971.

## PERSONAL EXPERIENCES WITH IRS

#### JUANITA AND WALLY NELSON

The Nelsons were first visited by IRS agents in 1949 in Covington, Kentucky. They refused to file and pay. After a number of visits produced no results the IRS called in the minister on whose church Wally Nelson had been doing some work. The minister refused to open the books to the IRS or to give any other information.

After that the Nelsons worked in self-employment or in situations where the employer was not legally obligated to withhold. Every year or two they would be visited by revenue men, but they never found any money they could lay their hands on.

Mr. and Mrs. Nelson, after living in Cincinnati for several years, moved to Philadelphia. Soon they learned that IRS agents were after Juanita. One day in March, 1969, revenue men delivered a summons and, although she did not accept it, left it on a table. It ordered her to appear with books and records on March 31.

On June 16, Juanita Nelson became the first woman in modern times to be apprehended by the Federal government for opposition to war and war preparations. Four red cars were sent to the Nelson's home. Two deputies, aided by two policemen, handcuffed and carried her to a car, and thence to the U.S. Court House. The U.S. Commissioner did not know what to do. "You are guilty of contempt," he finally said, "and I could sentence you to not more than a year in prison and/or a fine of not more than \$10,000." He gave her until June 19 at 2:00 P.M. to answer questions and supply information. "You are discharged," he said. June 19

came and went. On August 8 the U.S. Attorney announced that charges against her had been dropped. "She is violating no income tax law so far as we are concerned," the papers quoted him. He did not mention her refusal to obey the summons.

# MAURICE MC CRACKIN

On September 12, 1958, Maurice McCrackin was arrested in Cincinnati and taken before the U.S. Commissioner because of his failure to file or to pay or to give information or to answer the IRS summons. At all his appearances in court he refused to cooperate in any way. "I would cooperate with making a plea where it did not involve me in cooperating with the government's attempt to force me to pay for war." After being held for a few hours on September 12, he was released, but later was "brought back" into District Court, given a mental test, imprisoned "indefinitely" on a charge of "contempt," and finally sentenced to six months in prison and a \$250 fine for not having responded to the summons or submitted information. He had refused to pay taxes for ten years.

In 1955, after the IRS had been taking money from his bank account, he closed his account. "I then realized," he said, "how far the government is now invading individual rights and privileges: money is given in trust to a firm to be kept in safety, and the government coerces this firm's trustees into a violation of that trust. But even more evil than this invasion of rights is the violence done to the individual conscience in forcing a person to give financial support to a thing he feels so deeply is wrong. So powerful a grip does government have upon the thinking and acting of its citizens that almost without realizing it, people do what the government says without examining the morality of the demand. A law should not be obeyed simply because it is a law, but only because it is right. Disobedience to a law is an act against government, but obedience to a law that is evil is an act against God."

As a result of his beliefs and actions, Maurice McCrackin has been suspended from the Presbyterian ministry. The highest body of that church made final this verdict in May, 1962. On June 12, 1962 he was ousted from his pulpit, his salary cut off, and he was asked to leave the manse. Most of the members of the local church he had served for seventeen years withdrew from membership, and, with others, set up the Community Church of Cincinnati. They called him as pastor.

At tax time in 1961 he said publicly, "Each trial, civil or ecclesiastical, serves but one purpose for me, and that is to strengthen my belief that to withdraw from the support of war, in refusing to contribute one's life or money, is not a negative action but potently positive, and never more needed than now." He has continued to serve the Community Church as pastor and to refuse to pay taxes.

# **JAMES OTSUKA**

James Otsuka, a student at Earlham College, began refusing taxes in 1949 on a small 1948 income. According to the Assistant U.S. Attorney, his decision to refuse 29 percent of his tax (\$4.50) was made after attending a Quaker meeting in Richmond, Indiana.

On August 19, 1949, James Otsuka appeared in Indianapolis District Court. At one point the judge looked at the American-born young man of Japanese ancestry and asked, "How would you like to go back where you came from?" He demanded information as to sources and amounts of earnings. After being threatened with "contempt of court," James gave the information but continued to refuse to pay the tax.

On September 1, 1949, James Otsuka was to serve ninety days and pay a fine of \$100, and costs. Since James refused to pay the fine he served an additional thirty days. Expecting his release on December 29, a group went to the prison in Ashland, Kentucky to welcome him out. But he was taken before the U.S. Commissioner who ordered that

he be kept in prison indefinitely if he refused to pay the fine. This decision and the continued imprisonment caused a stir among pacifists and many others around the country. On January 16, 1950, he was unconditionally released. The government collected no tax and no fine.

On the tax deadline which followed (March 15), James Otsuka went to Oak Ridge, Tennessee. He took an early morning bus into the restricted area of the atomic bomb plant, along with the workers. He passed out a prepared leaflet which urged the discontinuance of work on bombs. At exactly noon, while in custody of the FBI, he did as he previously had announced he would do: he burned seventenths of a dollar bill, symbolizing what is happening to every tax dollar. Scarcely a newspaper in the country failed to print the news.

# **EROSEANNA ROBINSON**

In the early 1950's, Eroseanna Robinson, better known as Sis Robinson, began her tax refusal. Single and a social worker, she sought employment with several agencies, earning a withholding-free income at each. She filed no statements of income. In mid-1959 she received notices from IRS to appear with records. She declined. On September 22, 1959 she received a certified letter from the attorney of the Chicago division of IRS stating that a trial would be held on October 2. She ignored the matter. She was quoted in Chicago papers as saying she was "against her money being used for war," and that she had sent a sum larger than her tax to various "organizations working for the benefit of human beings." She maintained no bank account, owned no real estate, and her personal property was said to consist of: ironing board with iron, a clock, a quilt, and clothes.

On January 26, 1960, Federal Marshals came to Bethlehem Community Center in Chicago where she was working, and carried her to the District Court. She refused to cooperate with any of the proceedings. She was carried to jail in handcuffs and in a wheelchair. She was wheeled back into

court the next day. When she declined again, the judge called her attitude one of "contumaceous criminal contempt" and committed her to jail until she would file her tax return and show records of her earnings. He also ridiculed the around-the-clock vigil of support going on in front of the courthouse.

She continued the fast she had begun the previous day. On February 18 she was sentenced to jail for a year and a day for "criminal contempt." She was moved to Alderson, West Virginia prison on Match 1, where she continued to take no food.

On May 20 she was released without announcement and unconditionally. Nine Peacemakers, who had been camping for a week at the gates of the prison, welcomed her as she was taken to the railroad station in a vehicle. She stated that she would continue her non-payment.

On July 5, 1960 she received a statement from IRS that she owed for 1956, 1967, and 1958 an amount of \$380, and that she must pay or face court action. She received a reminder on October 14. In January, March, May and July of 1961 she received demands for payment in the mail. In January, 1962, a deputy collector tried to get her to pay, then to sign a paper saying she didn't ow any tax. IRS since has sought information from her employer and acquaintances. No further action has ensued.

# WALTER GORMLY

On December 20, 1960, Walter Gormly was sent to jail for seven days by the Cedar Rapids District Court because he had not answered a legal summons to IRS and would not give information regarding his earnings. He was sentenced for "contempt of court," as was Eroseanna Robinson. James Otsuka and Maurice McCrackin were sentenced and fined for not answering a summons or failing to show records. Walter Gormly, another long-time war tax refuser, had not filed or paid for many years, and had constantly carried his philosophy of nonpayment to the public.

## **ARTHUR EVANS**

On May 10, 1962, Arthur Evans, a Denver M.D., received a letter from IRS stating, "It would be appreciated if you would come to our office on May 11." On May 11 he answered: "Thank you for your invitation. Unfortunately it is not convenient for me to come at this time to talk about 'official business.'" He also said in his letter, "When a people is taxed and their possessions are being used to perpetuate these evils, it is right to refuse to give information which will be used to extract from him his possessions for said evil purposes. To coerce an individual to be a party to any crime is in itself a further evil. When the state does so attempt to coerce me, then I in conscience must refuse to be coerced. How can any man in conscience and with a sense of honor be party to preparation for global butchery?" The case culminated in a ninety-day sentence for contempt of court when Dr. Evans refused to turn over his financial records. He surrendered on August 12, 1963 and served the time in Jefferson County Jail in Golden, Colorado. Asked about his jail sentence, Dr. Evans said, "It has made me even more deeply committed to expressing love through action." he also held, "When a man refuses to give information which is to be used ultimately to prepare his own death, does he not serve both man and God?"

#### **NEIL HAWORTH**

"Pay your taxes, or give us your records so we can collect them," the officials told Neil Haworth of Brooklyn, New York. He did not comply, and was taken to the Middlesex State Jail, Haddam, Connecticut for sixty days. He was then living in New Longon, Conn.

Asked by Judge T. Emmet Clarie in Hartford District Court on March 11, 1968, to produce certain records or show cause why a further order should not be issued demanding such records, the 38-year-old pacifist said, "I cannot fight in any war without violating my deepest and most cherished conscientious scruples and religious beliefs. I can-

not produce weapons to be used in any war without violating my religious beliefs. Nor can I pay for others to fight wars or to produce the weapons of war without violating my religious beliefs."

After referring to the First Amendment, he said, "Persons whose religious beliefs forbid participation in war cannot be compelled to pay taxes for military purposes without very seriously restricting the free exercise of their religion." Judge Clarie issued the order.

Neil Haworth has recently had some conflict with the IRS, but as yet there are no new developments.

#### JOAN BAEZ HARRIS

Joan Baez Harris, one of the best known folk singers in the U.S., wrote to the IRS in April, 1964, saying that she was not going to pay sixty percent of her 1963 income tax. She said there were two reasons: "It is enough to say that no man has the right to take another's life. Now we plan and build weapons that can take thousands of lives in one second, millions of lives in a day, billions in a week. My other reason is that modern war is impractical and stupid. We spend billions of dollars a year on weapons which scientists, politicians, military men, and even presidents all agree must never be used . . . people are starving to death in some place of the world. They look to this country with all its wealth and power. They look at our national budget. They are supposed to respect us. They despise us."

In April, 1965, she wrote explaining why she was not paying sixty percent of the tax owed on income she earned in 1964. She began by quoting the Star Spangled Banner: "The rockets red glare, The bombs bursting in air, Gave proof through the night, That our flag was still there." She said, "The flag of the U.S. waves in the international winds as pompously and blindly and stupidly as Governor Wallace's Confederate flag waves in the storm winds over the Alabama State Capitol. . . . We talk about democracy and Christianity—and we try out a new fire bomb. We talk

been thinking that Jean [Karl's wife] will apply for public aid for the financial support of our family. We feel that if the state insists on tearing away from the family its source of support, the state should bear the cost of providing other means. We prefer to see the resources of the movement devoted to the needs of poor people in this country and abroad who have no other resources."

On May 21, 1971, Karl was sentenced on two of the counts and received the maximum penalty of one year and \$500 fine on each of the counts, to run consecutively. He will be released December 27, 1972, or sooner if granted parole. Karl is in Sandstone Federal Penitentiary at present.

Karl began by pleading "not guilty" to all five charges. When he told the court that he could prove that three of the charges were not true, the government dropped them. At first Karl was going to defend himself and ask for an immediate jury trial, but he changed his mind and pleaded "nolo contendere." Karl was considering the long separation from his family and he also did not feel that the court could or would empanel a jury of his peers. He believed that he could best explain his motives to the judge on a one-to-one basis, by talking to the judge directly as a person rather than through a lawyer to a group of twelve.

Karl acknowledged his ten years of resistance and the authorship of the *Catholic Worker* articles. He explained his reasons for refusing to pay war taxes. He explained that he does pay city and state taxes, even though he does not always approve of the way they are spent, because they are not collected primarily to support killing.

After Karl concluded, Judge Perry was very curt, saying that in his opinion the defendant was not repentant and had no regrets. Therefore, he sentenced him to the maximum penalty of one year and \$500 fine on each of the two counts. He added that he would consider concurrent sentences should Karl show any later signs of repentance.

People may write to Karl: Karl Meyer, No. 8561-147,

Post Office Box 1000, Sandstone, Minnesota 55072. BILL HIMMELBAUER

On June 22, 1971, Bill Himmelbauer was sentenced to one year in prison on one count of falsifying his W-4 form. Bill chose to represent himself and then tried to plead "nolo contendere" which the judge refused to accept. Bill then pleaded "guilty" stating that while he felt no moral guilt, the facts were correct as charged. In explaining his position to the court, Bill said, "I am not opposed to taxes as such; I believe in sharing generously with others and have used my tax money to help people in need. . . . However, because of my religious beliefs and moral values, I am opposed to all war and payment for war, being convinced that war is not only evil but also counterproductive. Also, I am convinced that the U.S. is committing war crimes in Vietnam and is using tax revenues to pay for these crimes. Hence, I feel that I am required by the Nuremberg Principle-as well as my morality-to refuse to comply with the income tax laws insofar as they conscript my earnings for these evil and illegal purposes."

Bill is now at the Sandstone Federal Penitentiary serving his time along with Karl Meyer—another victim of a society that has laws against killing, but puts its citizens in prison for refusing to kill when that society wants them to.

# SALLY BUCKLEY

Sally Buckley, 26, co-director with Kay Halvorson of Minneapolis War Tax Resistance, was indicted September 23, 1970, because she "...did willfully supply a false and fraudulent statement..." of withholding exemptions on her W-4 form. Sally claimed "other members of the human family (Asians, servicemen, and so on)" as dependents. She accompanied her tax statements with a message that said her responsibility to the laws of God and human morality are guides of conduct that supercede the manmade rules and regulations of the IRS.

Sally was found "guilty" November 6, 1970. She was

supposed to have been sentenced six weeks later. However, it seems as though the judge wanted to wait to see if Sally was going to pay her income taxes on April 15, 1971. She did not and came forward publicly to announce that she was not going to pay. She still has not been sentenced.

# JOHN MALINOWSKI

John Malinowski teaches religion at St. Joseph College. He holds a bachelor's degree in history from Duquesne University and a master's in theology from Notre Dame. He is also chairman of the Philadelphia Chapter of Clergy and Laymen Concerned about Vietnam.

In July, 1970, John claimed 15 dependents on his W-4 form. The claim was made on the basis of a new relationship of social and economic interdependence shared by members of the Philadelphia War Tax Resistance Alternative Fund.

On December 16, 1970, a federal grand jury indicted John on a charge of supplying "false and fraudulent information," despite the fact that he had openly explained his intent and supplied clear information to St. Joseph College and the government.

On June 10, 1971, John D. Egnal (John Malinowski's attorney) made a motion for dismissal on the grounds that the government is selectively prosecuting war protesters. John Egnal argued that the IRS has brought charges against all people who withheld taxes as a protest against the Vietnam War, while only about 25 percent or less of all tax evasion cases resulted in prosecutions. After hearing from Thomas Martin, chief of the Intelligence Division of IRS in Philadelphia and the agent who arrested John Malinowski, Judge Huyett (three days later) denied the motion.

During his trial John took the stand in his own defense. He told the jury that he had decided to stop paying income taxes after the frustration of five years' of "protesting, demonstrating, and petitioning the government" to halt the Vietnam War.

During his testimony, which was often interrupted by defense objections, and Judge Huyett's contention that much of it was "irrelevant," John argued that the Vitenam War was in violation of UN principles. Because of the illegal and criminal nature of the war in Vietnam, citizens are required not to support the war in any way, including the payment of war taxes, by virtue of the Nuremberg Principle of international law which holds individuals responsible for the criminal acts of their governments.

John insisted that he was a "reasonable and rational man with humane principles and (acting on recognized) sources of wisdom." Some of these sources, he said, were treaties and international law.

The Reverend David M. Gracie, urban missionary for the Episcopal Church and treasurer of the War Tax Resistance Alternative Fund, testified that John had deposited \$1010 in the fund. John Egnal asked for acquittal, contending that the government had proved neither that John was "willfull" nor that the W-4 form was "fraudulent." Judge Huyett denied the motion.

The judge, in his charge to the jury, said that they only had to find John guilty of one part of the indictment. The judge also refused to mention the First Amendment (the right of petition). The jury of eight men and four women deliberated for forty minutes before returning a guilty verdict for "falsifying" and a not guilty verdict for "fraud." The case will be appealed—all the way to the Supreme Court if necessary. John has not been sentenced at this writing.

For copies of "Pre-Trial Memorandum," which outlines the projected defense, write to John Malinowski's lawyer, John Egnal, 1315 Walnut Street, Philadelphia, Pennsylvania.

## JIM SHEA

Jim Shea was sentenced on September 29, 1970 in Washington, D.C. to one year in jail and a \$500 fine. He

appealed and has remained out on bail during the appeal. His appeal to the Fourth Circuit Appeals Court has been denied. Jim's new lawyer, Richard Crouch, has filed an appeal with the Supreme Court.

Last February, while a student at George Mason College, Fairfax, Virginia, Jim altered his W-4 form to include twenty dependents. He wrote to IRS explaining that he was acting in solidarity with Vietnamese revolutionaries and millions of oppressed people.

The college said it couldn't accept the altered form and referred the matter to their University of Virginia headquarters in Charlottesville. Charlottesville apparently notified the IRS and in April an agent interrogated Jim.

Jim was indicted in June and arraigned before Judge Orin Lewis (who, we have been told, is notoriously hostile to war resisters) in July. He was charged with falsifying a W-4 form. The trial took place the morning of September 29. Judge Lewis found him guilty and sentenced him to a year in prison. Jim is still free at present, pending a Supreme Court decision.

#### LORAN SEGAL

On Friday, March 5, 1971, the Northwest District Office of the Internal Revenue Service publicly opened sealed bids on a car which was seized from Loran Segal by the IRS for nonpayment of about \$26 in telephone war tax. The high bidder was War Tax Resistance Northwest, with about forty local tax refusers and sympathizers present to celebrate and hand leaflets and good cheer to passersby.

As the bids were opened, the taxman announced the amounts for money bids, announced "no bid" for envelopes which contained a teabag, pussy willows, and love. During the silences between opening envelopes, people in the crowd called out verbal bids: "five million refugees," "an end to conscription," "sixty million tears." The mood became solemn as people quoted Camus and Thoreau and made brief statements reminding us of the war going on

every moment. The winning bid, \$400, was submitted by War Tax Resistance Northwest. Half of the bid was enclosed in the sealed envelope. The remaining amount had to be presented immediately, so everybody reached into their pockets for spare change. Out came everything from pennies to twenty dollar bills.

The car was donated to the United Farm Workers Organizing Committee and Loran is donating the remainder of the money to War Tax Resistance Northwest. Loran also handed the agents several statements written by people who wanted to indicate that they were not intimidated by the seizure of the car and would begin or continue resisting war taxes.

#### **BOB MARCUS**

On November 18, 1970, the IRS auctioned the car of Bob Marcus at the National Guard Armory in Boulder, Colorado for \$1.25 in phone tax money. People from the Institute/Mountain West, a branch of the Institute for the Study of Nonviolence and Denver War Tax Resistance decided to make good use of the opportunity. They sent out a leaflet to the 3500 people in the Institute's mailing list, telling them what had happened and asking that they contribute to a fund to buy Bob's car back at the auction. It was explained that all money bid for the car above the unpaid tax and fees is refunded to the tax (non)payer. The excess money would be put into the war tax resistance alternative fund. The auction was promoted as a "joint IRS/Institute for the Study of Nonviolence fund-raiser for war tax resistance."

About thirty people showed up at the auction, held in a stiff wind outside the armory. "We passed around cookies in the shape of the resistance omega, tossed balloons of all colors into the air, and held signs which read 'I ain't gonna pay for war no more' and 'celebrate life—don't pay war tax."

Beneath a skull and crossbones "Jolly Roger" kite that went wild in the wind, two revenuers read the IRS ground

rules. They told Bob that he could still redeem the car. He stepped forward and said, "But can I redeem my soul?" The car was sold for \$277.00. It took about twenty minutes to complete the transaction because much of the money was in twenty dollar bills.

After the IRS got its blood money, and the Institute expenses had been paid, the war tax resistance alternative fund had netted \$202.35. Bob donated the car to the community. He decided that he preferred bicycling to polluting the air.

In addition, all the media covered the story extensively and pretty sympathetically. It can be stated that the IRS bought tens of thousands of dollars worth of publicity for the idea of war tax resistance. "A final benefit is that we showed the people of the community that tax resisters will stock together and help each other out."

How's that for a bit of nonviolent jujitsu?

## ANNA ANBRESEN

Anna Anbresen of Staten Island, New York, has refused to pay the phone tax for a few years. On Friday, November 6, 1970, her outgoing phone service was cut off. The reason given by the phone company was that she had not paid her September phone bill. Anna mailed payment (less the war tax) and they received it Monday. Her outgoing service was not restored.

Anna called again and then went to see the phone company. It said she owed \$24. Anna explained that this was the federal excise tax from the September bill and past bills. After some time they admitted that this was the case and told her that service would not be restored until the tax was paid.

On her October phone bill, Anna noticed that she had been overcharged for long distance calls. While she was at the phone company's office she showed this to them. They agreed that she had been overcharged \$7.00. Then they said the \$7.00 would be deducted from the \$24.00. Anna still

refused to pay the balance.

Anna called War Tax Resistance in New York City. We filed a complaint with the telephone complaint section of the New York Public Service Commission. A disposition was filed.

Anna's phone service was restored Friday, November 13, 1970, seven days after her service had been shut off. She still has not paid the phone tax money.

## MARTHA TRANQUILLI

Martha Tranquilli is acting as a War Tax Resistance Center in Mississippi. Martha wrote in *Tax Talk*, September 25, 1970, about the confrontations she had with the telephone company:

"When I first moved to Mississippi and had a phone installed I withheld the excise tax as I had in Illinois. Each bill I received from the telephone company carried a long distance charge I had not made that equalled the amount of the previous month's withheld tax. All these additional charges I deducted along with the tax. After three months of this I received a letter from the company. My phone was disconnected while they still owed me a month's service.

"For almost two years I enjoyed the peace of no jangling phone calls (much inconvenience, too) until the extremely poor service we received at the all-Black hospital where I work was such as to endanger the lives of our patients because we could not use the phones to quickly summon doctors for emergencies. When I made the complaint to the FCC, I expected no response. Just vented my frustrations. With Dean Burch head of the FCC and Stennis and Eastland so powerful, who would expect action?

"On December 22, my phone was hastily installed while I was out of the state. They entered my home with a key I had left with my neighbor who cares for my pets. As of now, no repercussions from IRS, though I expect it daily. All monies I do not need for immediate living expenses I give away. I own no property except my car which I plan

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on putting in my son's name."

Martha also writes, "After carefully reading your literature, I have decided to turn in a new withholding form claiming seven deductions. These represent myself, five unemployed Mississippians who receive no aid from local, state or national agencies and to whom I give the money. This amounts to 100 percent of their income which I shall claim."

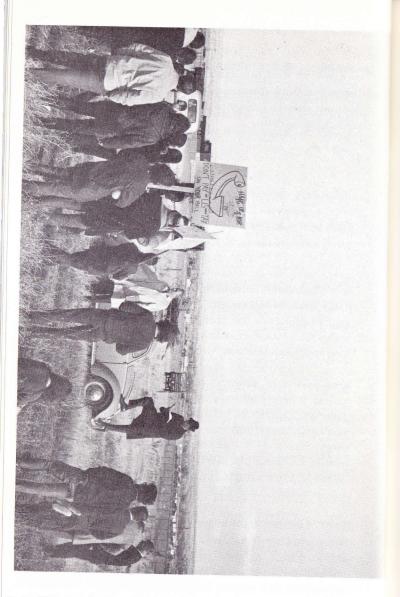
Most of the material for this chapter has been taken from the *Peacemaker Handbook on Nonpayment of War Taxes*, *The Handbook of War Tax Resistance*, and back issues of *Tax Talk*, the bulletin of National War Tax Resistance. I have revised much of the material.

This chapter does not mention most of the people who have had confrontations with the Internal Revenue Service. An attempt has been made to present those cases which show some of the basic problems war tax resisters may encounter. Also, the war tax resisters mentioned are only a fraction of the total number of people who have been resisting.

It is a fact that most of the people who have been resisting war taxes have met with no government action. Some have never even been notified by the IRS that they owe money. The government is only able to collect and/or prosecute in a small number of cases of those refusing to pay war taxes. As the war continues, the arms race continues, and priorities are not being changed here in America, people will be examining their own relationships to the government more and more.

War tax resisters are now going beyond resistance. They are forming "alternative funds" in their communities and pooling the refused war tax money together. They loan this money out to local community groups who are working for social and economic justice for all people. The Alternative Funds will be an additional force the government will have

to listen to. And this can be a mighty force. People in alternative fund groups are saying that if the government does not start to change national priorities, the people will start changing them.



Bob Marcus's car being auctioned on Nov. 18, 19 at the National Guard Armory in Boulder, Colo. (see Page 81)

Chapter 9

### COMMUNITIES OF RESISTANCE

War Tax Resistance is composed of a network of autonomous centers all across the country. A War Tax Resistance Center is a group of people who get together, form a working committee, and organize within their own community. A knowledge of war tax resistance and the legalities involved is essential; knowledge of these can be gained partially by reading the *Handbook on Nonpayment of War Taxes* published by the Peacemakers, and this book, along with other materials available from War Tax Resistance. Much of the knowledge comes from rapping with other resisters and personal experiences.

A WTR Center should be well equipped with information, both verbal and in the form of leaflets, articles, etc. A center should provide counseling in war tax resistance and serve as the nucleus of communication for war tax resisters in its area. Above all, a center should be able to pull together war tax resisters from its area and get them involved in spreading war tax resistance.

In many areas, centers plan demonstrations and set up alternative funds, write articles for newspapers, and spend a lot of time leafletting. In the case of people who have been hassled by the law, many centers have organized support groups. Having a solid and well organized war tax resistance center in a community is a great support and comfort for those who would like to think about resisting war taxes.

By reading Tax Talk, monthly bulletin of War Tax Resistance, you can get a lot of ideas about what a center does. All the centers are in touch with Tax Talk and when anything significant happens, it usually gets into this bul-

letin. Send \$2.00 for a year's subscription to Tax Talk.

If you are an individual or a group which does not have available the resources needed to organize, there are many other ways in which you can serve. Promoting war tax resistance can be done in many imaginative ways. One of these is to get in touch with all your local community groups and start rapping with them about resisting war taxes. A person can set himself up as a war tax resistance counselor and make the community aware of it.

If you decide that you want to start a WTR center in your community, please get in touch with us and write for more information. If you do get a center going, please write *Tax Talk* and we will publish your name, address and phone number so people in your area can get in contact with you.

Many war tax resistance centers have been having small demonstrations at phone company offices every month. They picket the phone company, usually during the lunch hour, and go inside and pay their phone bills less the federal excise tax. Before the demonstration ends, they give the equivalent of the phone taxes to a local community organization. This has generated a lot of publicity and caused more people to be aware of war tax resistance.

In Philadelphia, war tax resisters had an action at a subway station on a Monday during the lunch hour. SEPTA riders didn't know what to make of the little, white-haired lady who dropped money in the fare box, took them firmly by the elbow, and guided them through the turnstiles with the words, "War Tax Resistance is paying your fare today."

Two veterans who have served in Vietnam took the ride on War Tax Resistance, observing that the war was wrong and the demonstration "great."

In Hartford, Connecticut, war tax resisters picketed the main office of the telephone company. They paid their phone bills minus the tax and then presented the equivalent of the refused tax money to the phone company employees who were also picketing the company. They were on strike.

The whole war tax resistance demonstration was very joy-fully accepted by the workers. Most of them knew about war tax resistance and had heard about the monthly demonstrations held in New York City at different phone company offices. They encouraged the war tax resisters to continue to send in the letters of explanation of why they were refusing to pay the phone tax so that they could pass them around the office.

One tactic which has been used with great success in New York City and in Washington, during the People's Lobby week in April, is the handing out of pieces of pie to IRS employees during their lunch hour.

On April 28, 1971, War Tax Resistance and the People's Lobby were outside of the IRS offices all day. During lunch hour about 150 to 200 employees came outside to have some apple pie and orange drink with us. They came, ignoring the rainy gray day, and also the six memoranda telling them to ignore us. The dialogue that took place was very good. About thirty of the employees who came outside are members of the Federal Employees for Peace.

Throughout the day IRS employees brought out coffee and food. During the morning a delegation of protesters went inside to speak to Commissioner Thrower. During the meeting one of the women passed him an ashtray and asked him to take money out of his own pocket and put it in the "collection plate." She explained that this money would go for napalm and bombs. She said to him, "I don't think you would put the money here, would you, Commissioner?" He said, after some hesitation, "You are probably right." Later, when the ashtray was still there, he said, "Please take the plate away."

Everyone can go to his local IRS and feed the IRS employees piece of pie. Explain to them that this represents the portion of the national budget that is going for life-serving purposes.

On April 4, 1971, Kansas City, Missouri area War Tax

Resistance collected about \$500 in refused war taxes and paid this amount, not to the IRS, but to Welfare Rights, a low-interest credit bureau and a day care center for migrant children.

In New York City on April 5 and again on April 15, 1971, war tax resistance had demonstrations at the IRS. A Total of \$1,979.29 of refused income and phone tax money was turned over to the Welfare Rights Organization, the United Farmworkers Organizing Committee, the Women's Bail Fund and Operation Move-IN (a squatters' group). This money will not pay for death and destruction.

Actions such as these are taking place all over the country. There are over 190 War Tax Resistance Centers across the country. Write to us for the name and address of the center nearest you. If you wish to form a WTR Center, write us.

## PART IV

# ALTERNATIVE FUNDS

"If we pool all of the tax money that we did not pay in locally administered funds, we can create a model for a future in which men [and women] can regain direct control of their common institutions and effectively deny their consent to governmental programs they believe to be evil."

—Karl Meyer

Catholic Worker, October-November, 1969



Demonstration on April 15, 1971 at the IRS in Ann Arbor, Mich. Over \$300 was collected for the PEOPLE'S LIFE FUND This was one of many such demonstrations around the country on April 15, 1971.

# **ALTERNATIVE FUNDS**

Many war tax refusers feel that they must take their resistance beyond resistance. These resisters have been donating the equivalent of their refused tax money to groups working for a more livable, peaceful and equal society. They have set the foundation for the birth of the war tax resistance alternative fund movement in America.

When we began war tax resistance, we were promoting the resistance of war taxes. We would mention briefly that people might use the equivalent of their tax money for constructive purposes. Now we realize that alternative funds are probably the most important part of the movement. Alternative funds are the constructive building process of the resistance movement.

The government can attempt to ignore war tax resistance, but can it also ignore the fact that the people are doing what the government is supposed to be doing? Alternative funds can be the political and moral force that will bring our government to a change of priorities.

However, alternative funds can be a more powerful force than simply causing the government to change priorities. Suppose the government does not change priorities? The history of the last twenty-five years seems to show that they will not change. Statements by President Nixon, Secretary of Defense Melvin Laird and other government and military leaders seem to imply that the government will not change priorities. The real powerful thrust behind the alternative funds is that the people—with the alternative funds idea—can change national priorities.

Probably one of the first alternative funds was the Peace-

maker Sharing Fund, which was begun in the early days of the Peacemaker movement as a "mutual aid plan." In recent years it has been used exclusively for assistance of families deprived of livelihoods because of imprisonment for war resistance. One need not be connected with Peacemakers to receive aid from the fund or to contribute to it. For information contact Peacemakers Sharing Fund, 10208 Sylvan Avenue, Cincinnati, Ohio 45241.

The alternative fund idea, as a national campaign, was first projected by Karl Meyer in an article he wrote for the *Catholic Worker* (October-November, 1969). "If we pool all of the tax money that we did not pay in locally administered funds, we can create a model for a future in which men can regain direct control of their common institutions and effectively deny their consent to governmental programs they believe to be evil.

"In each community or region we can set up a common fund. Each contributor will have one vote, as in a cooperative. The members will meet from time to time to set priorities and guidelines for administering it according to their guidelines.

"Part of the fund can be held as a reserve, which can be invested in low interest loans to socially useful projects. In case of need these loans can be liquidated in order to compensate members of the fund, up to the amount of their contributions, for personal losses and needs resulting from successful tax collections by the IRS. The reserve funds can also be used to provide legal defense for members who might be prosecuted under the tax laws, and to provide aid for families of those who might be convicted and imprisoned or suffer other needs as a result of conscientious tax refusal. Thus, through mutual aid, the members of the fund will be protected from personal hardships arising from their stand, and together they can develop a most valuable sense of community and solidarity, that could immeasurably strengthen the whole peace movement.

"Assuming that successful collections by the IRS would always lag far behind the ongoing contributions to the fund, the greater part of receipts could be disbursed in the form of direct grants for all kinds of socially useful organizations and projects. Assuming that the federal income tax contributions of most people in the movement probably exceed their voluntary political, organizational and charitable contributions, we would expect that the tax alternative funds could become one of the most substantial sources of money for the projects and purposes in which we most strongly believe. But beyond that we could hope that our experience in mutual aid through these cooperative funds would bear fruit in the development of ashrams and communities for closer economic and social cooperation, for it is when our constructive action and our resistance to evil become for real that we see the need and value of mutual aid and begin to create cooperative alternatives within the competitive society on which we live.

"If we ignore or neglect the great potential of tax resistance joined to constructive action, we must be deaf to history and blind to experience."

#### DEAF TO HISTORY

"Do we not know that tax resistance has been one of the greatest sources and strategies of revolutionary movements throughout history? Has not history shown that taxation is a process requiring the general consent and cooperation of the populace? Has it not been shown that when numbers of people reject a government by withdrawing their consent from the elaborate bureaucratic process of taxation, that government is in deep trouble? Did not the French Revolution begin with tax resistance? Was not the Estates General called into session by the king because he found it impossible to raise sufficient revenue for the operation of his government? Was not tax resistance the slogan and rallying cry of the American Revolution: "Taxation withour repre-

sentation is tyranny!"? Does not the Boston Tea Party, an act of resistance to taxation, stand in our historical tradition as a model for the actions of the Baltimore Four, the Catonsville Nine, the Boston Two, the Milwaukee Fourteen, the D.C. Nine and the Chicago Fifteen? Did not Thoreau fashion the cornerstone of American resistance theory out of his own experiences as a tax resister? Was not Gandhi's largest and most significant campaign of civil disobedience, the Salt March, based on the strategy of tax resistance?

## BLIND TO EXPERIENCE

"Can we not see what the IRS knows full well: that even where the public gives general consent to the process of taxation it is always and everywhere a grudging and tentative consent, a resentful and querulous consent, a fragile consent that must always be nursed and safeguarded by positive relations? Why has the IRS trodden so lightly in prosecuting principled tax refusers, usually concentrating instead of ineffectual attempts at collection? Is it not because there exists among the public at large a greater reservoir of grievance, a potential of sympathy for tax resisters, and, what is more, a vast subliminal potential for tax resistance and evasion that only needs to be aroused by news of widespread tax resistance?

"Let us learn from the experience of the draft resistance movement and the telephone tax refusal campaign. A few years ago, many people regarded draft refusal as a personal witness of the solitary conscience. Today it has taken on the dimension of a social movement. It is, however, restricted by the narrow age and sex range of those who are subject to conscription, and even more restricted by the narrowness of the draft as a single focus of action.

"When we combine real war tax resistance with the tremendous constructive potential of a Fund for Humanity, we will have raised a banner to which all honest and courageous men of conscience can repair."

The following are excerpts from a booklet, War Tax Resistance: Individual Witness or Community Movement, written by Ted Webster of Roxbury, Massachusetts (February, 1968):

# FUNDING COMMUNITY NEEDS BY HOLDING WAR TAX IN TRUST

Tax refusal, at first thought, should involve holding back tax money from war and putting it to a worthwhile purpose. In the past some schemes for pooling war tax money for a cause have been proposed. But for many, there is the feeling that the Government, sooner or later, will get, with interest, what taxes it claims. So, if you give your tax money away, you end up paying twice.

"Yet the idea of applying war tax money to a useful project has undeniable merit from a practical, symbolic, and educational standpoint. If used in the community, it might help involve people who otherwise would not be reached.

"In Roxbury, Boston's so-called ghetto, one of the country's few biracial banks is being started. The bank will help build black economic power through making business and home loans available to people who otherwise would not be granted them.

"If all tax refusers in New England pooled their war tax money in this bank, the fund might amount to \$50,000 or more. This fund would not be spent. It would be held in trust for the donors. There would be publicity showing the origin of the fund and that it is being used by the community bank to back loans to build black economic power.

"Furthermore, the fund would accrue a substantial amount of interest each year. This could be used for college scholarships for promising students who otherwise couldn't make it financially. Selecting the recipients and awarding the scholarships could involve broad segments of the community—perhaps even officials in the Boston school system, fantastic though this may sound.

"Some members of the fund might be taking a radical stance and be arranging their affairs so IRS can't find assets to seize when the day of reckoning comes. In this case, agents might be forced to take money directly from the scholarship fund. More likely, the fund members would take out money whenever they decided to give in to government demands, or to make up for tax money taken from their bank account. If demands were to get heavier than the growth of the fund could support, some scholarships might have to be dropped, along with appropriate publicity."

The Roxbury War Tax Scholarship Fund has been growing by "leaps and bounds." At last count (June 10, 1971) there were 338 members and a total balance of \$41,357.15. That is about double the membership of a year ago and about fifty percent more than they had in April, 1970. The last six month's interest was nearly \$500. Part of the award (\$248.36) went to the Commonsense Book Store in Ayre, a community organizing project which also functions as a coffee house counseling center and movement book store for GI's from Fort Devens. (Taken from a bulletin of Roxbury War Tax Scholarship Fund.)

For further information write: Roxbury War Tax Scholarship Fund, 43 Gregory Street, Marblehead, Massachusetts.

And in Philadelphia, "The Philadelphia War Tax Resistance Alternative Fund was established to help its members find an alternative to their involuntary complicity in the increasing militarization of our society. The income taxes we pay represent a substantial portion of our social productivity and should be devoted to the common needs of society. The Fund both enables members to reassert their power to make moral political decisions and provides a source of funding for basic social needs, reflecting the priorities of the members. These include peace, community self-development, education, and emergency needs such as bail and legal fees.

"OUR TAX RESISTANCE CAMPAING FOCUSES ON THESE DEMANDS:

- 1. Bring all U.S. troops and weapons out of Vietnam, Cambodia, Laos, and Thailand. Stop propping up the repressive Thieu-Ky administration in Saigon. End all offensive military operations throughout the world.
- 2. Stop taxing working and poor people on the incomes they need for basic living expenses. Incomes less than \$10,000 a year for a family of four should not be taxed. Instead, eliminate tax dodges and government subsidies for the rich and the large corporations.
- Provide a minimum income of \$6500 for every family of four.
- 4. Convert war industries to production for human needs in a context of full employment.

"We provide a community of tax resisters who work together on a basis of mutual trust and shared goals. We feel responsible towards members of the groups who may be faced with harassment or prosecution by the Internal Revenue Service. Defense and bail funds will be organized as the need arises. We hope the experience of closer economic and social cooperation among our members will provide the basis for similar relationships between WTR and other community and peace groups.

"The Fund welcomes both refused tax money and personal savings. Members have transferred savings accounts to the Fund to avoid banking investment policies which support economic exploitation here and abroad. Members who deposit refused tax dollars in this Fund realize that IRS has not yet considered this kind of self-taxation as a legal alternative to income tax payment.

"The Fund consists of two parts: contributions, which are not returnable, and loans, which can be deposited on a short- or long-term basis. Members of the Fund meet on the first Monday of each month to decide Fund policies, and approve specific uses of the Fund. We neither charge nor pay interest, and we accept certain risks in using this money to help build a more just and humane community." (This

was taken from a leaflet.)

For further information, contact: Philadelphia War Tax Resistance Fund, 3810 Hamilton Street, Philadelphia, Pennsylvania 19104. You may call EV 6-5134 (evenings) or (215) MI9-6154.

On Good Friday, 1971, a group of people in Lawrence, Kansas, publicly declared that they were refusing to pay some portion of their phone taxes and income taxes in protest against the war. They contributed the money withheld to a local summer project for young people. The following are some excerpts from their press release:

"Today the Lawrence Fund for Life is making its first donation to the Lawrence Human Relations Commission. This action is intended to show the commitment of its donors to the responsible use of tax money to meet pressing human needs. It also reflects their equal commitment to withhold their money from the support of death and destruction in Indochina.

"The sum of \$245 is equal to a portion of federal tax monies not paid to the government by 12 families. We expect that this initial gift to the Human Relations Commission will go toward financing the Summer Teenage Employment Program administered by the Commission and sponsored by the Douglas County Ministerial Alliance for the second year.

"For many of us it seems especially fitting that the Lawrence Fund for Life takes its first public step on the eve of Passover which celebrates that day long ago when the Lord struck the decisive blow to free our spiritual forebears from bondage. Today is also Good Friday, a day when Christians are reminded of the call both to suffer with their neighbors in need the world over and to anticipate and work for the possibilities of new life for men and nations. April 9 is also the 26th anniversary of the death of the German Christian, Dietrich Bonhoeffer, who was executed by the Nazis for his actions against the militaristic reign of

Hitler. It is out of our sense of suffering with the Vietnamese and in the hope that this nation can move its priorities from war to peace that we as individuals and families take our actions of protest this day.

"We invite those who have chosen war tax resistance as a means of protest to contribute their tax dollars to the Lawrence Fund for Life, 1815 West 21st Street Terrace, Lawrence, Kansas. The Fund for Life will continue to donate its monies to humanly worthwhile community projects."

The People's Life Fund in New York City was formed on July 4, 1971.

"Our Declaration of Independence, signed one hundred ninety-five years ago today, asserts that governments are rightfully established so as to secure life, liberty and the pursuit of happiness of all. Contrary to the spirit of the Declaration, those who occupy positions of power today spend most of our money and resources for death—not only for slaughter in Vietnam, but also on the development and stockpiling of unthinkable weapons of mass destruction. In so doing, they—and we—callously ignore the need among millions of people in our own country for jobs, education, health care, and the necessities of life, as well as the misery and poverty in which so many throughout the world live.

"We are resolved to confront our own complicity in war, waste and callousness. We are unwilling to continue to pay for death, but we will gladly pay to support life. We are determined to bring our tax monies under our own control, so that they may be diverted from death to life, from the pursuit of military power to purposes advancing the welfare of all.

"In order that we may offer our fellow citizens an alternative by which their tax monies may be directed to the sustainment of life rather than its destruction, the PEOPLE'S LIFE FUND is established."

We in the PEOPLE'S LIFE FUND ask you to join us. The PEOPLE'S LIFE FUND is a Fund of war tax refusal money and direct contributions. It is self-taxation for constructive projects in the community which are meeting basic social needs in the local community.

Money in the PEOPLE'S LIFE FUND shall be loaned out to constructive projects in the local community such as: Day Care Centers, Community Drug Programs, Food and Housing Cooperatives and other community programs. These loans shall be long-term loans or short-term loans and will be no-interest loans. Direct grants will be given only in a time of great need.

Part (one-third) of the Fund of the war tax money or as much as the General Membership finds to be necessary will be kept on reserve at all times. The reserve is to provide the contributors as much as possible of their total contribution (war tax contribution) to assist in tax proceedings which have been instituted against the contributors by the IRS in connection with the war tax refusal which resulted in the contribution to the Fund. Direct contributions will not be refundable.

The Fund might also pay for legal expenses of members of the Fund who might be prosecuted and assist the families of members who might be imprisoned.

The PEOPLE'S LIFE FUND made its first loan on August 30, 1971 to the Merton-Buber House in New York City. The Merton-Buber House provides draft and military counseling in the community and trains draft and military counselors. The loan was for \$380 and is due to be repaid within six months.

For more information: NEW YORK CITY PEOPLE'S LIFE FUND 339 Lafayette St., New York, New York 10012. Call (212)477-0055.

Alternative Funds are sprouting up all over the country: Boulder, Colorado; Washington, D.C.; Ann Arbor, Michigan; Hanover, New Hampshire; Voluntown, Connecticut; Ithaca, New York; Chicago, Illinois; Fayetteville, Arkansas; San Francisco, California; Atlanta, Georgia; Minneapolis, Minnesota; Mound Bayou, Mississippi; St. Louis, Missouri; Trenton, New Jersey; Albuquerque, New Mexico; Syracuse, New York; High Point, North Carolina; Cleveland, Ohio; Norman, Oklahoma; Rutland, Vermont. And more Alternative Funds are in the planning stage.

War tax resisters are making a very powerful and positive statement by using their war tax money for constructive purposes. They are saying that they are not opposed to taxation but when cooperation in a taxation system is contributing to death and destruction and social chaos at home, then that cooperation must end.

Attempts are being made to set up a network of alternative funds all across the country. The government will then be faced with the political reality of the people building an alternative economic system.

People continuously ask: where can the alternative fund idea lead us? Are there any alternatives to the military? Alternative funds can be quickly changed and expanded to meet the rising consciousness of a community or communities. A community could go beyond just pooling war tax resistance money and also pool other resources and really work together. A town council, working council, or whatever, could be set up to coordinate activities in the local community. A community could strive to be as self-sufficient as possible.

A group of local councils could join together with other local councils to form a regional council. The regional council would coordinate resources and other needs between one community and another.

Regional councils then could join together to form a national council. The national council would coordinate resources and other needs among regional councils. The national council would do those things that local communities cannot do.

The format and titles I have given to them are only examples of what could be the future. There is potential

that can grow from alternative funds towards building a real decentralized democratic system where the economic power would lie in local communities.

Along with such a decentralized system could develop a civilian defense program whereby the people would be prepared to respond to any invading force or oppressive force within the country with nonviolent non-cooperation and direct action.

It might be easy for an invader to grab the reigns of power in a centralized system, but it would be difficult for that same invader to grab the reigns of power in a decentralized system. It would be even more difficult when each community has been trained in nonviolent non-cooperation. The people would refuse to cooperate voluntarily in any way. They would refuse to feed, house or clothe the invader, have a general strike, etc. In a community where people are helping each other the invading army would not be able to bring that which it would need to subdue the people—FEAR. Eventually the moral force and political force would be so great that the invading army would begin resisting and the people in the invader's homeland would begin resisting. The invader would have to leave.

I have shown briefly where I can see alternative funds leading us. I think it is time the anti-war movement started offering some real concrete alternatives to the war-machine. Many of the reasons for the war-machine are real. We must show some non-violent ways of dealing with those reasons.

I do not pretend to have any easy solutions. What I have expressed above is just an outline of what can be built. For an in-depth study of Nonviolent Alternatives to War, the following books are recommended:

War Without Violence by Krishnalal Shridharani
Exploring Nonviolent Alternatives by Gene Sharp
Civilian Resistance as a National Defense by Adam
Roberts

Unarmed Against Fascism by Dr. A. K. Jameson

The Power of Nonviolence by Richard Gregg
The Quiet Battle by Mulford Sibley

In Place of War by the American Friends Service Committee

All of the books may be ordered from: War Resisters League, 339 afayette Street, New York, New York 10012.

What I have described is a longterm project. It is Nonviolent Revolution. It means the people taking into their own hands their resources and using them in their own communities. It means changing the system from a centralized system to a decentralized system. But, it means more than changing a system. The system is made up of people. It means changing ourselves, the way we relate to each other. We must not see those with whom we disagree as enemies, and therefore no good. We must convince them through nonviolent noncooperation, positive actions, that what they are doing is not in the best interests of society. Through war tax resistance, draft resistance, alternative funds and other resistance activities we are demonstrating our willingness to sacrifice for what we believe to be right.

For further information on alternative funds, contact War Tax Reistance, 339 Lafayette Street, New York, New York 10012.



Philadelphia War Tax Resisters give the public Free rides on SEPTA with their months federal excise tax money they refused to give the government.

#### CONCLUSION

"The Pentagon Papers prove that the most serious issue that faces the American people is the loss of their constitutional rights, freedom and liberties by the substitution of Presidential government by executive supremacy and secrecy." (Senator Wayne Morse, August, 1971, in a statement to Another Mother for Peace.)

The following are excerpts from a statement by Daniel Ellsberg July 27-29, 1971, at a three-day conference centering around the Pentagon Papers with the purpose of interpreting their contents and their impact on past, present and future policy:

"In December of this year, the Congress of the United States will have been appropriating taxpayers' money to wage war on Indochina for 25 years—a quarter of a century. Last May marked the Twentieth Anniversary of the month in which the Congress had first directed funds, at the request of the Executive, directly to military expenditures for Indochina, as successive Congresses have done each of the twenty one years since then.

"A boy born in that month would now, at last, be able to vote, even without the new voting laws. But his parents would have paid taxes—to supply napalm and ammunition and to hire Vietnamese troops—every year of his life; and he would have been subject to the draft for service in Indochina for each of the last three years—something no French youth had to face in the eight years of U.S.-supported war against Vietnamese independence.

"Three million young men have responded to the demands of the Congress and the Executive that they risk their bodies, and their lives, in minefields and under mortars in the paddies and jungles and towns of South Viet-

nam. How many actually lost their legs and arms responding to those demands is a statistic that Congressman McCloskey has not been able to get from the Pentagon; but we all know that over 50,000 have lost their lives there; and hundreds rest in foreign prisons. There is one standard of what an American can be willing to do for his country.

"And there is another one. Several hundred young Americans now live in the prisons of this country, also prisoners of war, and many thousands more have been under indictment, because they felt it their duty as Americans and as free, responsible human beings, not to cooperate with that demand, or with this war.

"None of us here will be called on to risk his life in opposing this war, as millions of Americans have been willing to do in pursuing it. And not everyone will be willing to risk jail... But one may ask, 'What can I do to end this war... if I'm willing to risk losing votes, or friends, or to face criticism or ridicule, or even risk losing job or career? That, at a minimum, seems the standard by which a Congressman or any citizen, should judge the adequacy of his own efforts, from the moment he comes to see this war as criminal and wrong, and continued cooperation with it as complicit."

Get a paperback copy of the Pentagon Papers at a public library or bookstore (Bantam Books) and make yourself familiar with the *secrets* Daniel Ellsberg risked his freedom to bring to us.

A new secret "pacification" program launched in 1971 includes recruiting Vietnamese women, children over seven years, into combat units and distributing 700,000 more weapons among civilians (*N.Y. Times*, April 7, 1971).

The secret CIA project "Operation Phoenix" has been expanded. Since 1968 20,587 South Vietnamese civilians "suspected of being Vietcong agents" have been killed... and thousands imprisoned... in violation of the Geneva Convention (N.Y. Times, July 29, 1971).

During 1971 the CIA spent \$70 million of our tax dollars to train, equip and maintain guerrilla armies in our secret war in Laos.

U.S. bombings and defoliation of villages in South Vietnam, Cambodia and Laos.

Recently in August, 1971, the U.S. government attempted to put on a show of a "democratic election" in South Vietnam. Even this superficial attempt failed when the moderate General Minh and Vice President Ky would not go along with it.

This book ends with an obvious conclusion: In order to wage wars a government must have people to do the fighting and people to pay for the fighting. Merely protesting the fact that people are called upon by the government to fight and called up to provide the money is not enough. We must say NO! We must refuse to pay and refuse to fight.

We must be prepared to do more than refuse to pay war taxes or refuse to fight the war. We must be prepared to set an example of what tax money should be used for by setting up alternative funds. We must go out into our own communities and talk to our sisters and brothers who are caught up in the war machine as much as or more than you and I. We must take the resistance beyond "individual resistance." We must take the resistance into "collective resistance."

History is replete with wars over issues which are fabricated by governmental leaders; the people themselves do not mobilize out of spontaneous hatred to make war with their sisters and brothers in other lands. General Eisenhower was right when he said in August, 1959:

"People want peace so much that one of these days, governments had better get out of their way and let them have it."

COMMIT A CRIME OF COMPASSION . ... Don't pay war

taxes!

PEACE AND LOVE, Robert Calvert Acting Coordinator, National War Tax Resisters



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Catholic Worker Farm Route One, Box 308 W. Hamlin, W. Va., 25571 (304)824-5410

Earth Watch Box 646 Route No. 3 Edgerton, Wisc. 53534

Michael Pikuleff 98 Sixth St. Fond du Lac, Wisc. 54935 (414)921-5278

Tax Resistance c/o YMCA 306 N. Brooks Madison, Wisc. 53715 (608)257-2534

Hugh Cook—Milwaukke WRL 1437 E. Brady Milwaukee, Wisc. 53202 (414)272-3040

MADIC 1618 N. Wells Milwaukee, Wisc. 53202 (414)271-8819

Dick Zipful 2119 West Vliet Milwaukee, Wisc. 53203 (414)933-3034

Al Mazurkewycz 801 Shaurette Stevens Point, Wisc. 54481 (715)344-3468

Robert & Naomi Lange 527 East 12th St. Casper, Wyoming 82601

# LITERATURE

Amount

#### **POSTERS**

MO.

Allen Ginsberg prose poem-16" x 20"; 50c each; 10 or more, 25c each.

Military graveyard with blown-up \$5 bill—"Your Tax Dollars at Work" 15" x 22", 50c each; 10 or more, 25c each.

#### BUTTONS

1½" flowery "Don't Pay War Taxes" button in black on backgrounds of assorted colors, 25c ea.; 10-25, 20c ea.; 25 or more, 15c each.

1" prosaic "Don't Pay War Taxes" button, blue on white. 10c each

1½" "Don't Pay Phone Tax" button, assorted colors, 25c each; 10-25, 20c each; 25 or more, 15c each.

1½" "Choose Life-Resist War Taxes"-25c each; 10-25, 20c each; 25 or more, 15c each.

#### **BUMPER STICKERS**

"Don't Pay War Taxes"—black on white, 25c each; 10-24, 20c each; 25 or more, 15c each

2½" x 4" "Don't Pay Phone Tax"—black on white pressure sensitive. Up to 100, 3c each; over 100, 2c each

"Choose Life-Resist War Taxes"-25c each; 10-24, 20c: 25 or more, 15c each

#### LITERATURE

"A Call To War Tax Resistance" brochure, fits No. 10 envelope. 1-6, 25c each; 30-100,30c each; over 100, 20c each

"Tax Talk" monthly news bulletin of National War Tax Resistance, 20c each; \$2.00 yearly

"Tax Resistance-Alternative to Violence" Kennett Love's article, 20c each

"War Tax Resistance—Individual Witness or Community Movement?" Ted Webster's 20-page booklet, 50c

each; 10-25, 40c each; over 25, 30c each "A Fund for Mankind" Karl Meyer's article on W-4 resistance and an alternative fund, 5c each "Hang Up On War" leaflet on phone tax. 12/25c each; 100/\$1.50; 1000/\$18.00 "Handbook on Nonpayment of War Taxes" Peacemakers manual. 65c each; 4/\$2.00; 50/\$18 "Legal Avoidance of Taxes for War:: Legal ways to avoid paying taxes forwar. 25c each; 10/\$2. Telephone refusal cards-to include with your monthly payment. 12/25c; 100 or more, 1c each "Ain't Gonna Pay for War No More" 144-page paperback by Robert Calvert. \$1.00 each; 10-100, 75c; 100 or more, 60c each War Tax Resistance Kit. "Hang Up On War"; "Call to WTR", "A Fund for Mankind", "Handbook for WTR", Telephone card, latest "Tax Talk", etc. \$2.00 each.

Total add 15% for postage

TOTAL

All of the above literature and supplies are available from:

WAR TAX RESISTANCE

339 Lafayette Street

New York, N.Y. 10012

Please send me the following:

NAME

**ADDRESS** 

CITY

STATE

ZIP

Amount enclosed \$